



# Social Security

## Magnetic Media Reporting And Electronic Filing Of W-2C Information (MMREF-2)

For Tax Year 2005

Correction of Annual Federal W-2 Information

Look Inside For:

- *What's New*
- *Filing Reminders*
- *Future Changes*

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This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information. For the latest version of the MMREF-2, go to <http://www.socialsecurity.gov/employer/> and select *Forms and Publications*.

## WHAT'S NEW

### **Record Changes**

- The field, Personal Identification Number (PIN), has been shortened from seventeen to **eight** positions in the Code RCA Submitter Record (positions 13 - 20).
- The fields, Originally Reported and Correct Nontaxable Combat Pay, have been added to the Code RCW Employee Wage Record (positions 662 – 672 and 673 - 683) and to the Code RCT Total Record (positions 581 – 595 and 596 - 610). These fields do not apply to Puerto Rico or Northern Mariana Islands employees.
- The fields, Originally Reported and Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan, have been added to the Code RCW Employee Wage Record (positions 750 – 760 and 761 - 771) and the Code RCT Total Record (positions 701 – 715 and 716 - 730). These fields do not apply to Puerto Rico or Northern Mariana Islands employees.
- The fields, Originally Reported and Correct Income Under Section 409A on a Non-Qualified Deferred Compensation Plan, have been added to the Code RCO Employee Wage Record (positions 167 – 177 and 178 - 188) and the Code RCU Total Record (positions 221 – 235 and 236 - 250). These fields do not apply to Puerto Rico or Northern Mariana Islands employees.

### **Other Changes**

- The Social Security Wage Base for tax year 2005 is \$90,000.00. Social Security taxes will be withheld at the rate of 6.2 percent (up to \$90,000 of employee wages). Medicare taxes continue to be withheld at a rate of 1.45 percent on all wages.
- **Section 1.2: Processing a File:**
  - Additional language has been added for the question “*How long does it take to process my file?*” to stress the importance of including complete submitter contact information in the RCA Submitter Record.
  - Added the question: “*As a submitter, can I check on the status of my submission?*”
- **Section 3.1: Correcting a Processed File:**
  - Additional language has been added for the question: “*I reported a W-2 where all money fields were correct but the employee name and/or SSN was reported incorrectly. How do I correct this?*” to clarify how to correct Social Security Numbers/Names.
  - Deleted the question: “*What are the fields forwarded to the trust territories or commonwealth and not maintained by SSA?*”
- **Section 3.2: How To Make Corrections:** Two new questions have been added to this section:
  - *I filed a MMREF-1 report with tax jurisdiction code P (Puerto Rico). Should I file a MMREF-2 report if I discover that my MMREF-1 report contained an incorrect money amount?*
  - *I filed a MMREF-1 report with tax jurisdiction code V (Virgin Islands), G (Guam), S (American Samoa) or N (Northern Mariana Islands). Should I file a MMREF-2 report if I discover that my MMREF-1 report contained an incorrect money amount?*
- **Section 3.3: Special Instructions for Correcting Deferred Compensation for Employees With More Than One Type of Deferred Compensation** has been updated to ensure that the correct deferred compensation fields are reported for specific tax years and formats.
- **Section 3.3.2: Correcting Deferred Compensation Originally Reported in MMREF-1 Format:** If you are an AccuW2C user, please see the “**Note**” in this section.

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- **Section 5.1: General:** The following instructions have been added concerning large submissions:
    - Do not repeat the Employer Record for each RCW/RCO Record.
    - If your organization files on behalf of multiple employers, include no more than 1 million Employee Wage Reports or 50,000 Employer Reports per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
  - **Section 5.2: Rules:** Additional language has been added for the question: “*What rules do you have for the SSN?*” to clarify how to correct Social Security Numbers/Names.
  - **Section 5.7: Code RCW – Employee Wage Record:** Additional language has been added to “Specifications” for the fields: Correct Social Security Wages, Correct Social Security Tax Withheld, Correct Medicare Wages and Tips, Correct Medicare Tax Withheld and Correct Social Security Tips.
  - **Section 5.10: Code RCT – Total Record:** Additional language has been added to “Specifications” for the fields: Correct Social Security Wages, Correct Social Security Tax Withheld, Correct Medicare Wages and Tips, Correct Medicare Tax Withheld and Correct Social Security Tips.
  - **Section 8.3: Data Requirements:** Additional language has been added:  
Any file name may be used. However, please ensure that the file name has a valid extension (for example, “.txt”).
  - **Section 10.2 Data Requirements:** Additional language has been added:  
Do NOT add an extension (“.dat”, “.bak”) when filing on diskette.
  - **Section 11.0 (of the 2004 Publication):** “MAGNETIC TAPE/CARTRIDGE FILING” has been deleted as well as references to magnetic tape and cartridge.
  - **11.0: Appendix A: Contacts for Questions About This Publication:** Updates have been made to the list of contacts.
  - **12.0: Appendix B: Correctable MMREF-1 Fields Through a MMREF-2 File:** Additional language has been added to the “Correctable” fields: Tax Year, Employer/Agent EIN and Employment Code.
  - **18.0: Appendix H: Country Codes:** The following changes have been made:
    - *Countries deleted:* Yugoslavia (YI) changed to Serbia and Montenegro (YI)
    - *Countries added:* England (UK), Scotland (UK), Wales (UK)
  - **20.0: Appendix J: Glossary:** The following changes have been made:
    - *Glossary additions:* EET (Earnings Employment Type (also known as Employment Code)), ESLO (Employer Services Liaison Officer), PIN (Personal Identification Number), SSN (Social Security Number)
    - *Glossary deletions:* BDW, CPI, Form 6559, Form 6559A, Form 8809, Header labels, Internal labels, Tapemark and Trailer labels
  - References to proprietary software have been deleted.
  - Some editorial changes and corrections for clarification have also been made.

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## FILING REMINDERS

### Filing Deadline

- Submit a MMREF-2 file as soon as possible after you discover an error.
- Also provide Form W-2c to employees as soon as possible.

### Other Filing Reminders

- Tax year 2005 is the last year we will accept diskette submissions.
- RCA Submitter Record Information: It is imperative that the submitter's telephone number and E-mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.
- If you file 250 or more Forms W-2c during a calendar year, you must now file them on magnetic media or electronically unless the IRS grants you a waiver. (You may be charged a penalty if you fail to file on magnetic media (or electronically) when required.)
  - For purposes of the magnetic media/electronic requirement, only Forms W-2c for the immediate prior year are taken into account. For example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the same year must be filed in August, only the 100 Forms W-2c filed in August must be filed on magnetic media or electronically.
- The only physical media SSA accepts is 3 ½" diskette.
- All submitters must obtain a Personal Identification Number (PIN) through our registration process (see Section 6) and must enter that PIN in the RCA Record.
- Make sure the PIN assigned to the employee who is attesting to the accuracy of the W-2c data is included in the Submitter Record (RCA Record). See Section 6 (PIN/Password Registration Information) for additional information.
- Make sure each data file submitted is complete (Code RCA through RCF Records).
- Employer Record Information: Following the last RCW/RCO Record, create an RCT/RCU Record, then create either:
  - The RCE Record for the next employer in the submission; or
  - An RCF Record if this is the last report in the submission.
- Do NOT create a file that contains any data recorded after the Code RCF Record.
- Be sure to enter the correct tax year in the Employer Record (RCE Record).
- Electronic File Upload
  - If you compress the submission, compress the single file separately prior to sending it via the BSO.
  - Do NOT upload multiple diskette submissions. Copy multiple diskettes into a single file on one of your PC drives. Then, send the single file to us using the BSO at:  
<http://www.socialsecurity.gov/bsowelcome.htm>.

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- Diskette Filing
    - If the size of the wage report exceeds the capacity of a single diskette, a file may be split into multiple files and submitted on multiple diskettes, one file per diskette. However, a better alternative is to file electronically so that splitting the file is unnecessary.
    - If you compress the submission, compress each file separately using any compression software that will compress your files in .ZIP format.
  - Electronic Data Transfer (EDT) Filing
    - You cannot compress the file.

### **Mailing Addresses for Diskettes**

- Send diskettes via the U.S. Postal Service to:

SOCIAL SECURITY ADMINISTRATION  
AWR MAGNETIC MEDIA PROCESSING  
5-F-17, NB, METRO WEST  
PO BOX 33014  
BALTIMORE, MD 21290-3014

- Send diskettes via other carrier to:

SOCIAL SECURITY ADMINISTRATION  
AWR MAGNETIC MEDIA PROCESSING  
5-F-17, NB, METRO WEST  
300 N. GREENE STREET  
BALTIMORE, MD 21290-0300

### **FUTURE CHANGES**

- For Tax Year 2006, the title of this publication Magnetic Media Reporting And Electronic Filing Of W-2C Information (MMREF-2), will be **renamed** as Publication 42-014: Specifications for Filing Forms W-2C Electronically.

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## 1.0 GENERAL INFORMATION

### 1.1 Filing Requirements

#### *What's in this publication?*

Instructions for reporting Form W-2c information (correcting wage and tax information for tax years 1978 and later) with the Social Security Administration (SSA) on magnetic media or through electronic filing using the Magnetic Media Reporting and Electronic Filing (MMREF-2) format.

#### *When may I send an MMREF-2 file to SSA using these instructions?*

- Submit a MMREF-2 file as soon as possible after you discover an error. Also provide Form W-2c to employees as soon as possible.
- Use form W-2c to correct errors on Forms W-2, W-2AS, W-2GU, W-2CM or W-2VI filed with SSA.

#### *Who must use these instructions?*

- If you are required to file 250 or more Forms W-2c during a calendar year, you must now file them on magnetic media or electronically, unless the IRS grants you a waiver. You may be charged a penalty if you fail to file on magnetic media or electronically when required.
- For purposes of the magnetic media/electronic requirement, only Forms W-2c for the immediate prior year are taken into account.
- Also, for example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the same year must be filed in August, only the 100 Forms W-2c that are filed in August must be filed on magnetic media or electronically.
- You may request a waiver on Internal Revenue Service (IRS) Form 8508, Request for Waiver From Filing Information Returns Magnetically. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2c.
- For further information concerning the filing of information returns to IRS electronically or magnetically:
  - Contact the IRS Martinsburg Computing Center or by telephone toll-free at **1-866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Time
  - Visit the IRS website at <http://www.irs.gov>

#### *May I use these instructions to report corrections to State and Local Tax Agencies about annual and quarterly wage and tax data?*

- Some States will accept the format for the State Record shown in this book; however, arrangements and approval for reporting to State or local taxing agencies must be made with each individual State or local tax agency.
- SSA and IRS do not transfer or process the State Record data.



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*What if I do not follow the instructions in this publication?*

- Your employees' wages may not be properly credited.
- We may not be able to process your submission.
- Your totals of all W-2c reports may not match the Form 941-c totals for the year.

*What clarifications do I need before I read this publication?*

- The term "W-2c" refers to W-2c, W-2AS, W-2CM, W-2GU, W-2VI and W-2cPR/499R-2c.
- The term "W-3c" refers to W-3c, W-3SS (Transmittal of Wage and Tax Statements for Forms W-2AS, W-2GU, W-2CM, W-2VI) and W-3cPR.

*May I send a paper W-3c or W-2c along with my magnetic media?*

No, do NOT include any paper forms with any magnetic media.

*Do I have to register to get a Personal Identification Number (PIN) before I send you my file?*

Yes. See Section 6 of this publication for registration information.

*Do you have test software that I can use to verify the accuracy of my MMREF-2 file?*

Yes. See Section 7 of this publication for AccuW2C information.

*How may I send you my W-2c information using the MMREF-2 format?*

- Electronic File Upload (see Section 8)
- Electronic Data Transfer (EDT) (see Section 9)
- 3 ½ inch diskettes (see Section 10)

*Note: Electronic filing is considered the "best practice" for submitting Form W-2c to SSA.*

## **1.2 Processing a File**

*How long does it take to process my file?*

Generally, within 120 days. However, data received electronically is usually processed much faster than physical media. Failure to include correct and complete submitter contact information in the RCA Submitter Record may, in some cases, significantly increase the time required to process your file.

*Will you notify me when the file is processed?*

No. For all submissions other than paper reports, you can view the status on the Business Services Online (BSO) (see Section 6.2).

*What do I use as a key to check the status of my submission on the BSO?*

- For a diskette or EDT submission, use the "Submitter's Employer Identification Number (EIN)" in the Submitter Record, along with the related PIN.
- For a submission transmitted using BSO, use the "transmitter's EIN" and related PIN.

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*As a submitter, can I check on the status of my submission?*

For all submissions other than paper reports, you can view the status on the BSO (see Section 6).

*Will you return the magnetic media to me if the file is processed?*

No.

*What if you can't process my file?*

- If you select "Postal Service" as your Preferred Method of Problem Notification in position 315 of the Submitter Record, we will return the magnetic media to you with an explanation of the problems that we found.
- If you select "E-Mail/Internet" as your Preferred Method of Problem Notification in position 315 of the Submitter Record, we will send you an e-mail notice containing a link to BSO where you can see a detailed explanation of your errors.

*What should I do to correct my file?*

- Follow the instructions in the notice you receive.
- Review and correct the information you sent us.
- For assistance call **1-800-772-6270**, Monday through Friday, 7 a.m. to 7 p.m. Eastern Time.

*If I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy of the file?*

Yes.

*Do I need to keep a copy of the W-2c information I send you?*

Yes. IRS requires that you retain a copy of your W-2c Copy A data or to be able to reconstruct the data for at least four (4) years after the due date of the report.

### **1.3 Assistance**

*Who should I call if I have general questions about information in this publication?*

See Appendix A for a complete list of contact numbers.

*Note: For questions concerning using the State Record, contact your State Revenue Agency.*

## 2.0 SPECIAL SITUATIONS

### 2.1 Agent Determination

*I think I should report as an agent. How can I determine if I am an agent?*

SSA recognizes two types of agents:

- IRS Form 2678 Procedure Agent (Agent Indicator Code “1”)
  - An employer that wants to use an agent prepares an IRS Form 2678 (Employer Appointment of Agent) and submits the form to an agent.
  - The agent submits to the IRS the IRS Form(s) 2678 received from an employer(s) along with a written request for authority to act as an agent for an employer(s) and the IRS gives written approval.
- Common Paymaster (Agent Indicator Code “2”)
  - A corporation that pays an employee who works for two or more related corporations at the same time or who works for two different parts of the parent corporation (with different EIN’s) during the same year.
  - No approval or forms are required to become a common paymaster.

*Note: For more information, see Section 7 (Special Rules for Paying Taxes) of the IRS Publication 15-A (Employer's Supplemental Tax Guide).*

### 2.2 State, Local or Federal Government Employer

*I am a State, Local or Federal Government Employer making a correction with the following conditions:*

- The correction is for tax year 1991, or later, and
- Medicare Qualified Government Employee (MQGE)/Medicare wages and full Social Security Wages are involved, and
- I only need to correct Social Security Wages and/or Social Security Tips.
- There is no change to the total MQGE/Medicare wages and tips previously reported.

*How do I do this?*

In addition to correcting the Social Security Wages and/or Social Security Tips for an employee previously reported for MQGE/Medicare, you must show the total MQGE/Medicare Wages previously reported in both the original and correct Medicare Wages and Tips items - even though there is no change to the Medicare Wages and Tips previously reported.

## 2.3 Correcting Tax Year, EIN and Earnings Employment Type (EET)

*I need to change the tax year or EIN. How do I do this?*

- In order to make this correction, you must submit two MMREF-2 files.
- To correct an incorrect tax year or EIN on a MMREF-1 file, submit one MMREF-2 file showing the incorrect tax year or EIN and show the original amounts that were on the original submission and the corrected amounts as zero.
- Additionally, a second MMREF-2 file will be needed to show original amounts as zero and the corrected amounts.
- Contact your Employer Services Liaison Officer (ESLO) for further assistance. See Appendix A for a complete list of contact numbers.

*I need to change the EET. How do I do this?*

- To correct an EET, contact your ESLO for assistance.
- See Appendix A for a complete list of contact numbers.

## 2.4 Assistance

*Who should I call if I have questions about a special situation?*

Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or call your local contact shown in Appendix A.

### 3.0 MAKING CORRECTIONS

#### 3.1 Correcting a Processed File

*What can I correct using the MMREF-2 file?*

You can correct specific fields that have been processed by SSA and/or provide correction information to IRS.

*What do you mean when you say specific fields are processed by SSA?*

- Some money fields processed by SSA are maintained by SSA with the money amounts also forwarded to IRS. These fields can be corrected with a MMREF-2 file, and the correction information is forwarded to IRS.
- Some money fields processed by SSA are not maintained by SSA, but the amounts are forwarded to IRS. Correction information submitted on a MMREF-2 file for these fields is forwarded to IRS.
- Some money fields processed by SSA are not maintained by SSA, but the amounts are forwarded to the responsible trust territory or commonwealth. These money fields can not be corrected with a MMREF-2 file. Corrections can be submitted directly to the trust territory or commonwealth via a paper correction form.

*What specific fields can be corrected using the MMREF-2 file, and/or correction information provided to IRS?*

- Specific fields are addressed in Appendices B through D depending on the original format used.
- See Appendix B for MMREF-1 fields.
- See Appendix C for MMREF-2 fields.

*What types of corrections can I make?*

You can make corrections to employer information and employee information.

*What kind of employer information can I correct?*

You can correct the Employer/Agent EIN, EET, Tax Year, Establishment Number and Third-Party Sick Pay Indicator.

*What kind of employee information can I correct?*

You can correct most money fields, the Social Security Number (SSN)/employee name and indicators.

*How do I correct information on an employee's earnings file?*

- For money amounts to be recorded on an employee's earnings file, the SSN and name originally submitted agreed with the SSN and associated name on our records.
- In order to correct information on an employee's earnings file, the MMREF-2 file must contain the "correct" SSN and "correct" associated name that agree with our records and agree with the SSN and name on an employee's earnings file.
- Employee money corrections we make are based on offsetting the incorrect information and adding the correct information.

- For employee money corrections, this can be accomplished using one employer report (Employer Record, Employee Wage Record(s), and Total Record(s)).
- For other corrections, such as EIN, EET, Tax Year and Establishment Number, **two employer reports** are needed. The first employer report offsets the incorrect information and the second employer report adds the correct information.
- For further assistance with scenarios that require **two correction reports**, contact your ESLO. See Appendix A for a complete list of contact numbers.

*What are the money fields maintained by SSA on an employee's earnings file that I can correct using an MMREF-2 file?*

- Wages, Tips and Other Compensation
- Social Security Wages
- Medicare Wages and Tips
- Social Security Tips
- Total Deferred Compensation Contributions
- Deferred Compensation Contributions to Section 401(k)
- Deferred Compensation Contributions to Section 403(b)
- Deferred Compensation Contributions to Section 408(k)(6)
- Deferred Compensation Contributions to Section 457(b)
- Deferred Compensation Contributions to Section 501(c)(18)(D)
- Non-Qualified Plan Section 457 Distributions or Contributions
- Non-Qualified Plan Not Section 457 Distributions or Contributions
- Employer Contributions to a Health Savings Account

*I reported a W-2 where all money fields were correct but the employee name and/or SSN was reported incorrectly. How do I correct this?*

- Complete the RCW record original "Social Security Number", original "Employee First Name", original "Employee Middle Name or Initial" and original "Employee Last Name" fields for all SSN/name corrections.
- Report blanks in an original name field if blanks were originally reported.
- Do not use the MMREF-2 format to correct cases where the original SSN was reported as blanks or zeroes for two or more employees with identical names. Instead, contact your ESLO for assistance. See Appendix A for a complete list of contact numbers.

Example:

The original MMREF-1 file was reported as follows:

	Name	SSN
Employee #1	John Smith	000-00-0000
Employee #2	John Smith	000-00-0000

In this case, do not use the MMREF-2 format to correct the SSN. Doing so could result in the earnings of both Employee #1 and Employee #2 to be credited to Employee #1.

- The MMREF-2 format may only be used to correct any case where the original SSN was reported as blanks or zeroes for an employee whose name is not identical to any other employee's.

*What if the employee's name has changed? How would the employee change his/her name on SSA's records?*

- You must ask the employee to correct the associated name on our records. Usually, this is done with Form SS-5 (Application for a Social Security Number) at the local Social Security office.
- You cannot correct the name on SSA's records using a MMREF-2 file.

*What are the money fields that are forwarded to IRS and are not maintained by SSA?*

- Federal Income Tax Withheld
- Social Security Tax Withheld
- Medicare Tax Withheld
- Advance Earned Income Credit
- Dependent Care Benefits
- Military Employee Basic Quarters, Subsistence and Combat Pay
- Income From the Exercise of Nonstatutory Stock Options
- Allocated Tips
- Medical Savings Account
- Simple Retirement Account
- Qualified Adoption Expenses
- Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000
- Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000
- Employer Cost of Premiums for Group Term Life Insurance Over \$50,000
- Uncollected Employee Tax on Tips
- Non-Taxable Combat Pay
- Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
- Income Under Section 409A on a Non-qualified Deferred Compensation Plan

*Is there a time limit for filing corrections which reduce Social Security Wages/Tips or Medicare Wages and Tips?*

Usually, SSA will not reduce Social Security or Medicare wages on an employee's earnings file after the IRS' Statute of Limitations (3 years, 3 months and 15 days). However, SSA can increase Social Security or Medicare wages at any time, even after the Statute of Limitations has passed.

### **3.2 How to Make Corrections**

*I reported some employee wages incorrectly (everything else is correct). How do I correct this?*

- You must submit one MMREF-2 file.
- For every money field in the RCW and RCO Records that you want to correct, complete the related money fields: "Originally Reported" money and "Correct" money.
- SSA can only correct the latest amount that we have processed for a money field. In order to correct that field, the "Originally Reported" money amount that you submit must match the latest amount that we have processed.
- The "Originally Reported" money field will be the amount reported on the original MMREF-1 money field.
- However, if you have made a prior correction on the money field that you now want to correct, the "Originally Reported" money field will now be the amount reported as the "Corrected" amount on the prior MMREF-2 or W-2c.

- 
- For every money field that you do NOT want to correct, fill the related money fields “Originally Reported” and “Correct” with blanks.
  - See Appendix B for specific instructions.

*I did not complete some money fields in my report for tax year 1991 or later, but everything else is correct - how do I correct the money fields?*

- In some situations, we compute the amount for money fields based on the maximum for the tax year.
- In these situations you do NOT need to submit a correction. If you want to verify that the amounts computed by SSA are correct, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- If your situation is NOT one of the following, you will need to submit a correction (see above).

- Situation 1

- You entered zeros in the following fields:
  - 1) Wages, Tips and Other Compensation
  - 2) Social Security Tax Withheld
  - 3) Medicare Tax Withheld**and**
- You entered zeros in the following fields:
  - 1) Social Security Wages
  - 2) Medicare Wages and Tips
  - 3) Social Security Tips
- We computed amounts for the following fields:
  - 1) Social Security Wages (Tips included)
  - 2) Medicare Wages and Tips

- Situation 2

- You entered more than zero in the following fields:
  - 1) Wages, Tips and Other Compensation
  - 2) Social Security Tax Withheld**and**
- You entered zeros in the following fields:
  - 1) Social Security Wages
  - 2) Medicare Wages and Tips
  - 3) Social Security Tips
  - 4) Medicare Tax Withheld
- We computed amounts for the following fields:
  - 1) Social Security Wages (Tips Included)
  - 2) Medicare Wages and Tips
  - 3) Medicare Tax Withheld



- Situation 3
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Tax Withheld
    - 3) Medicare Wages and Tips
    - 4) Medicare Tax Withheld
  - and**
  - You entered zeros in the following fields:
    - 1) Social Security Wages
    - 2) Social Security Tips
  - We computed amounts for the following fields:
    - 1) Social Security Wages (Tips Included)
- Situation 4
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Tax Withheld
    - 3) Medicare Wages and Tips
  - and**
  - You entered zeros in the following fields:
    - 1) Social Security Wages
    - 2) Social Security Tips
    - 3) Medicare Tax Withheld
  - We computed amounts for the following fields:
    - 1) Social Security Wages (Tips Included)
    - 2) Medicare Tax Withheld
- Situation 5
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Wages
    - 3) Social Security Tips
    - 4) Social Security Tax Withheld
  - and**
  - You entered zeros in the following fields:
    - 1) Medicare Wages and Tips
    - 2) Medicare Tax Withheld
  - We computed amounts for the following fields:
    - 1) Medicare Wages and Tips
    - 2) Medicare Tax Withheld
- Situation 6
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Wages
    - 3) Social Security Tips
    - 4) Social Security Tax Withheld
    - 5) Medicare Tax Withheld
  - and**

- You entered zeros in the following field:
  - 1) Medicare Wages and Tips
- We computed an amount for the following field:
  - 1) Medicare Wages and Tips
- Situation 7
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Social Security Wages
    - 3) Social Security Tips
    - 4) Social Security Tax Withheld
    - 5) Medicare Wages and Tips (must be less than Social Security Wages and Tips combined)
  - and**
  - You entered zeros in the following field:
    - 1) Medicare Tax Withheld
  - We computed an amount for the following field:
    - 1) Medicare Tax Withheld
- Situation 8
  - You entered more than zero in the following fields:
    - 1) Wages, Tips and Other Compensation
    - 2) Medicare Tax Withheld
  - and**
  - You entered zeros in the following fields:
    - 1) Social Security Wages
    - 2) Social Security Tax Withheld
    - 3) Medicare Wages and Tips
    - 4) Social Security Tips
  - We computed amounts for the following fields:
    - 1) Social Security Wages (Tips Included)
    - 2) Social Security Tax Withheld
    - 3) Medicare Wages and Tips

*I filed a MMREF-1 report with tax jurisdiction code P (Puerto Rico). Should I file a MMREF-2 report if I discover that my MMREF-1 report contained an incorrect money amount?*

If the following money fields were reported incorrectly in the MMREF-1 format, it is not necessary to file a MMREF-2 report. The MMREF-2 format does not support correction of these fields:

- Civil Status
- Spouse's Social Security Number (SSN)
- Wages Subject to Puerto Rico Tax
- Commissions Subject to Puerto Rico Tax
- Allowances Subject to Puerto Rico Tax
- Tips Subject to Puerto Rico Tax
- Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax
- Puerto Rico Tax Withheld
- Retirement Fund Annual Contributions

If any other money field was reported incorrectly, you should file a MMREF-2 report.

*I filed a MMREF-1 report with tax jurisdiction code V (Virgin Islands), G (Guam), S (American Samoa) or N (Northern Mariana Islands). Should I file a MMREF-2 report if I discover that my MMREF-1 report contained an incorrect money amount?*

If the following money fields were reported incorrectly in the MMREF-1 format, it is not necessary to file a MMREF-2 report. The MMREF-2 format does not support correction of these fields:

- Total Wages, Tips, and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax
- Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld

If any other money field was reported incorrectly, you should file a MMREF-2 report.

### **3.3 Special Instructions for Correcting Deferred Compensation for Employees With More Than One Type of Deferred Compensation**

In the MMREF-2 format RCW record, Deferred Compensation is reported in the following fields:

<b>FIELD NAME</b>	<b>POSITION OF ORIGINALLY REPORTED FIELD</b>	<b>POSITION OF CORRECT FIELD</b>
Deferred Compensation Contributions to Section 401(k)	442 - 452	453 - 463
Deferred Compensation Contributions to Section 403(b)	464 - 474	475 - 485
Deferred Compensation Contributions to Section 408(k)(6)	486 - 496	497 - 507
Deferred Compensation Contributions to Section 457(b)	508 - 518	519 - 529
Deferred Compensation Contributions to Section 501(c)(18)(D)	530 - 540	541 - 551
Total Deferred Compensation Contributions	552 - 562	563 - 573

The manner in which Deferred Compensation corrections are reported in the MMREF-2 format for an employee with more than one type of Deferred Compensation is determined by the format of the original submission (TIB or MMREF-1) and the tax year.

### 3.3.1 Correcting Deferred Compensation Originally Reported in TIB Format

*My original submission was in **TIB** format. How do I make a correction in MMREF-2 format to Deferred Compensation for an employee with more than one type of Deferred Compensation?*

- Complete only the Originally Reported and Correct Total Deferred Compensation Contribution fields (positions 552 - 562 and 563 - 573 , respectively) in the RCW record.
- Report *blanks* in positions 442 - 551 of the RCW record.
- Complete the corresponding RCT record fields in the same manner.

### 3.3.2 Correcting Deferred Compensation Originally Reported in MMREF Format

*My submission was originally reported in **MMREF-1** format. How do I make a correction in MMREF-2 format to Deferred Compensation for an employee with more than one type of Deferred Compensation if the tax year is **1987 through 2003**?*

- Complete the Originally Reported and Correct fields for all types of Deferred Compensation for which either the original amount and/or the corrected amount is a nonzero numeric value.
- Report the previously reported (nonzero) amount in both the Originally Reported and Correct fields for any type of Deferred Compensation that was originally reported and is not being corrected.

**Note:** *When the above instructions are followed, AccuW2C users will still get the edit, "The Originally Reported Money field amount must not be the same as the Correct Money field amount." This edit can be ignored in this situation.*

- Report *blanks* (not zeros) for any type of Deferred Compensation that was not originally reported and does not apply for the employee.
- Report *blanks* in positions 552 - 562 and 563 - 573 of the RCW record.
- Complete the corresponding RCT record fields in the same manner.

#### Example 1 - Tax Year 1987 through 2003:

An employee is reported for \$500.00 Deferred Compensation Contributions to Section 401(k) and \$300.00 Deferred Compensation Contributions to Section 408(k)(6). You want to correct the Deferred Compensation Contributions to Section 401(k) to \$700 without changing the Deferred Compensation Contributions to the Section 408(k)(6) amount.

IF ORIGINALLY REPORTED IN MMREF-1 FORMAT AS:	
FIELD NAME	ORIGINALLY REPORTED
Deferred Compensation Contributions to Section 401(k)	\$500.00
Deferred Compensation Contributions to Section 403(b)	\$0.00
Deferred Compensation Contributions to Section 408(k)(6)	\$300.00
Deferred Compensation Contributions to Section 457(b)	\$0.00
Deferred Compensation Contributions to Section 501(c)(18)(D)	\$0.00

<b>COMPLETE MMREF-2 FORMAT RCW (AND RCT) RECORDS AS:</b>		
<b>FIELD NAME</b>	<b>ORIGINALLY REPORTED</b>	<b>CORRECT</b>
Deferred Compensation Contributions to Section 401(k)	\$500.00	\$700.00
Deferred Compensation Contributions to Section 403(b)	blanks	blanks
Deferred Compensation Contributions to Section 408(k)(6)	\$300.00	\$300.00
Deferred Compensation Contributions to Section 457(b)	blanks	blanks
Deferred Compensation Contributions to Section 501(c)(18)(D)	blanks	blanks

*My submission was originally reported in **MMREF-1** format. How do I make a correction in MMREF-2 format to Deferred Compensation for an employee with more than one type of Deferred Compensation if the tax year is **2004 or later**?*

- Complete the Originally Reported and Correct fields for only the type(s) of Deferred Compensation being corrected.
- Report blanks (not the previously reported nonzero amount ) in both the Originally Reported and Correct fields for any type of Deferred Compensation that was originally reported and is not being corrected.
- Report blanks (not zeros) for any type of Deferred Compensation that was not originally reported and does not apply for the employee.
- Report blanks in positions 552 - 562 and 563 - 573 of the RCW record.
- Complete the corresponding RCT record fields in the same manner.

Example 2 - Tax Year 2004 or later:

An employee is reported for \$500.00 Deferred Compensation Contributions to Section 401(k) and \$300.00 Deferred Compensation Contributions to Section 408(k)(6). You want to correct the Deferred Compensation Contributions to Section 401(k) to \$700 without changing the Deferred Compensation Contributions to the Section 408(k)(6) amount.

<b>IF ORIGINALLY REPORTED IN MMREF-1 FORMAT AS:</b>	
<b>FIELD NAME</b>	<b>ORIGINALLY REPORTED</b>
Deferred Compensation Contributions to Section 401(k)	\$500.00
Deferred Compensation Contributions to Section 403(b)	\$0.00
Deferred Compensation Contributions to Section 408(k)(6)	\$300.00
Deferred Compensation Contributions to Section 457(b)	\$0.00
Deferred Compensation Contributions to Section 501(c)(18)(D)	\$0.00

<b>COMPLETE MMREF-2 FORMAT RCW (AND RCT) RECORDS AS:</b>		
<b>FIELD NAME</b>	<b>ORIGINALLY REPORTED</b>	<b>CORRECT</b>
Deferred Compensation Contributions to Section 401(k)	\$500.00	\$700.00
Deferred Compensation Contributions to Section 403(b)	blanks	blanks
Deferred Compensation Contributions to Section 408(k)(6)	blanks	blanks
Deferred Compensation Contributions to Section 457(b)	blanks	blanks
Deferred Compensation Contributions to Section 501(c)(18)(D)	blanks	blanks

### **3.4 Assistance**

If you need help in making a correction, call your local contact shown in Appendix A.

## 4.0 FILE DESCRIPTION

### 4.1 General

*What do I name my file?*

For a diskette(s), name the file "W2REPORT". For all other types of submissions, we do not need a particular file name.

*How do I make corrections if my company has multiple locations or payroll systems using the same EIN?*

- Include all corrections following one Employer Record, or
- Split corrections following multiple Employer Records.

*How do I make a correction for an employee who received multiple W-2s with the same EIN?*

See Appendix D.

*What records are optional in an MMREF-2 file and which ones are required?*

In most correction situations, the following is true:

- |            |                                 |
|------------|---------------------------------|
| • Code RCA | Submitter Record (Required)     |
| • Code RCE | Employer Record (Required)      |
| • Code RCW | Employee Wage Record (Required) |
| • Code RCO | Employee Wage Record (Optional) |
| • Code RCS | State Record (Optional)         |
| • Code RCT | Total Record (Required)         |
| • Code RCU | Total Record (Optional)         |
| • Code RCF | Final Record (Required)         |

*Where can I find examples of the file layouts?*

See Appendix E.

### 4.2 File Requirements

#### 4.2.1 Submitter Record (RCA)

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery.

#### 4.2.2 Employer Record (RCE)

- Following the last RCW/RCO Record for the employer, create an RCT/RCU and then create either the:
  - RCE Record for the next employer in the submission; or
  - RCF Record, if this is the last report in the submission.

---

**4.2.3 Employee Wage Records (RCW and RCO)**

- Following each RCE Record, include the RCW Record(s) for that RCE Record immediately followed by the optional RCO Record(s).
- The RCO Record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- Do NOT complete an RCO Record if only blanks and zeros would be entered in positions 4 - 1024.
- RCW Records may be intermixed with RCW-RCO combinations if some employees have information for an RCO Record and some do not.

**4.2.4 State Record (RCS)**

- The State Record is optional; SSA and IRS do not read or process this information.
- Contact your State Revenue Agency to confirm the use of this record format and questions about covering transmittals, reporting procedures, etc.
- Should follow the related RCW Record (or optional RCO Record).
- If there are multiple State Records for an employee, include all of the State Records for the employee immediately after the related RCW or RCO Record.
- Do NOT generate this record if only blanks would be entered after the Record Identifier.

**4.2.5 Total Records (RCT and RCU)**

- The RCT Record must be generated for each RCE Record.
- The RCU Record is required if a RCO Record is prepared.
- If just one field applies, the entire record must be completed.
- Do NOT complete an RCU Record if only zeros would be entered in positions 4 -1024.

**4.2.6 Final Record (RCF)**

- Must be the last record on the file.
- Must appear only once on each file.
- Do NOT create a file that contains any data recorded after the Code RCF Record.

**4.3 Assistance**

*Who should I call if I have questions about the file description?*

Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or call your local contact shown in Appendix A.



## 5.0 RECORD SPECIFICATIONS

### 5.1 General

*What character sets may I use?*

- American Standard Code for Information Interchange (ASCII)-1 for BSO and diskette submitters.
- Extended Binary Coded Decimal Interchange Code (EBCDIC) or ASCII for EDT submitters.
- See Appendix F for character sets.

*What is the length of each record?*

1,024 bytes.

*Are there any restrictions concerning the number of records for a MMREF-2 file?*

- Do NOT repeat the Employer Record for each RCW/RCO Record.
- If your organization files on behalf of multiple employers, include no more than 1 million Employee Wage Reports or 50,000 Employer Reports per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.

*What case letters must I use?*

For the "Contact E-Mail/Internet" field in the RCA Record, positions 262 - 301, use the upper and lower case to show the exact electronic mail address. For all other fields use upper case.

*Your instructions address the format for fields in the records I have to create, but how do I know exactly what should be in each field?*

- See the IRS publication "Instructions for Forms W-2c and W-3c" at <http://www.socialsecurity.gov/employer>
- Under "Electronic Filing," select *Form W-2c/W-3c Instructions*

### 5.2 Rules

*What rules do you have for alpha/numeric fields?*

- Left justify and fill with blanks.
- Where the "field" shows "Blank," all positions must be blank, not zeros.

*What rules do you have for money fields?*

If corrections to money fields are necessary the following rules apply, otherwise fill money fields with blanks:

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (Example: \$59.60 = 00000005960).

- 
- Do NOT round to the nearest dollar (Example: \$5,500.99 = 00000550099).
  - Right justify and zero fill to the left.

*What rules do you have for the address fields?*

- Fields equate to lines of address printed on correspondence.
- Must conform to U.S. Postal Service rules. For more information:
  - See USPS Publication 28
  - View the U.S. Postal Service website:  
<http://www.usps.com/businessmail101/addressing/deliveryAddress.htm>
  - Call the U.S. Postal Service at **800-275-8777**
- For State, use only the two-letter abbreviations in Appendix G. (*SSA uses the United States Postal Service (USPS) abbreviations for States, U.S. territories and possessions, and military post offices.*)
- For Country Codes, use only the two-letter abbreviations in Appendix H. Do NOT use a Country Code when a United States address is shown. (*SSA uses the National Geospatial-Intelligence Agency's (NGA) FIPS 10-4 Publication for assignment of country codes in the MMREF-2.*)

*What rules do you have for the submitter EIN?*

- Enter the EIN used for PIN/Password registration, if you are registered (see Section 6 for registration information).
- Only numeric characters.
- Omit hyphens.
- Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- Must match the EIN on any IRS form(s) submitted to IRS.

*What rules do you have for the employer EIN?*

- Only numeric characters.
- Omit hyphens.
- Do NOT begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- Must match the EIN on any IRS form(s) submitted to IRS.

*What rules do you have for the format of the employee name?*

- Enter the name shown on the individual's Social Security card.
- Must be submitted in the individual name fields:
  - Employee First Name
  - Employee Middle Name or Initial
  - Employee Last Name
- Do NOT include any titles.
- The employee's correct first name, middle name or initial and last name fields must be completed for all corrections.
- If you are correcting the employee's name, the employee's originally reported first name, middle name or initial and last name fields must be completed as originally submitted.

*What rules do you have for the SSN?*

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May **NOT** begin with an 8 or 9.
- May **NOT** be 111111111, 333333333 or 123456789.
- For valid range numbers, check the latest list of newly issued SSN ranges by accessing the Internet at <http://www.socialsecurity.gov/employer>.
  - Select *Social Security Number Verification*
  - Select *High Group List*
- If there is no SSN available for the employee, enter zeros (0) in positions 13 - 21 of the RCW Record, and have your employee call **1-800-772-1213** or visit the local Social Security office to obtain an SSN.
  - When the SSN is provided, submit a MMREF-2 format report to SSA. Complete the RCW record as follows:

Employee's Originally Reported Social Security Number (SSN)	Fill with zeroes.
Employee's Correct Social Security Number (SSN)	Correct SSN, as shown on their Social Security card.
Employee's Originally Reported First Name, Middle Name or Initial and Last Name	Employee name as reported in the "Employer First Name", "Employee Middle Name or Initial" and "Employee Last Name" fields in the MMREF-1.
Employee's Correct First Name, Middle Name or Initial and Last Name	Correct Employee Name, as shown on their Social Security card.
Money Fields	Blanks in all money fields unless you also need to correct a previously reported money field.

**Exception:** Do not use the MMREF-2 format to correct cases where the original SSN was reported as blanks or zeroes for two or more employees with identical names. Instead, contact your ESLO for assistance (see Appendix A).

### 5.3 Purpose

*What is the purpose of the RCA, Submitter record?*

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to be contacted by SSA.
- Identifies the means of contact.

*What is the purpose of the RCE, Employer Record?*

It identifies the employer whose employee wage and tax information is being reported.

*What is the purpose of the RCW and RCO, Employee Wage Records?*

It corrects income and tax data for employees.

*What is the purpose of the RCS, State Record?*

It corrects revenue/taxation and quarterly unemployment compensation data for State filing.

*What is the purpose of the RCT and RCU, Total Records?*

It reports totals for all RCW (and optional RCO) Records reported since the last RCE Record.

*What is the purpose of the RCF, Final Record?*

- Indicates the total number of RCW Records reported on the file.
- Indicates the end of the file.

## **5.4 Assistance**

*Who should I call if I have questions about the records specifications?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or call your local contact shown in Appendix A.

## 5.5 Code RCA – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	Personal Identification Number (PIN)	Blank	Software Code	Submitter Name
Position	1-3	4-12	13-20	21-29	30-31	32-88
Length	3	9	8	9	2	57

Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
89-110	111-132	133-154	155-156	157-161	162-165
22	22	22	2	5	4

Blank	Foreign State/Province	Foreign Postal Code	Country Code	Contact Name	Contact Phone Number
166-171	172-194	195-209	210-211	212-238	239-253
6	23	15	2	27	15

Contact Phone Extension	Blank	Contact E-mail /Internet	Blank	Contact Fax	Preferred Method of Problem Notification Code
254-258	259-261	262-301	302-304	305-314	315
5	3	40	3	10	1

Preparer Code	Resub Indicator	Resub WFID	Blank
316	317	318-323	324-1024
1	1	6	701

<b>RCA POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-3	Record Identifier	3	Constant "RCA".
4-12	Submitter's Employer Identification Number (EIN)	9	Enter the Submitter's EIN. This EIN should match the EIN on the external label.
13-20	Personal Identification Number (PIN)	8	<p>Enter the PIN assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 6 for further information concerning the difference in using the PIN as a signature and using the PIN to access the Business Services Online (BSO).</p>
21-29	Blank	9	Fill with blanks. Reserved for SSA use.
30-31	Software Code	2	<p>Enter one of the following codes to indicate the software used to create your file:</p> <ul style="list-style-type: none"> <li>• 98 = In-House Program</li> <li>• 99 = Other</li> </ul>
32-88	Submitter Name	57	<p>Enter the name of the organization to whom the notification of unprocessable data should be sent.</p> <p>Left justify and fill with blanks.</p>
89-110	Location Address	22	<p>Enter the location address (Attention, Suite, Room Number, etc.) for the submitter name.</p> <p>Left justify and fill with blanks.</p>
111-132	Delivery Address	22	<p>Enter the delivery address (Street or Post Office Box) for the organization to whom the notification of unprocessable data should be sent.</p> <p>Left justify and fill with blanks.</p>
133-154	City	22	<p>Enter the city of the organization to whom the notification of unprocessable data should be sent.</p> <p>Left justify and fill with blanks.</p>

<b>RCA POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
155-156	State Abbreviation	2	Enter the state of the organization to whom the notification of unprocessable data should be sent.  Use a postal abbreviation shown in Appendix G.  For a foreign address, fill with blanks.
157-161	ZIP Code	5	Enter a valid ZIP code.  For a foreign address, fill with blanks.
162-165	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code.  If not applicable, fill with blanks.
166-171	Blank	6	Fill with blanks. Reserved for SSA use.
172-194	Foreign State/Province	23	If applicable, enter the foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
195-209	Foreign Postal Code	15	If applicable, enter the foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.

<b>RCA POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
210-211	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code (see Appendix H).</p>
212-238	Contact Name	27	<p>Enter the name of the person to be contacted by SSA concerning problems in processing your submission.</p> <p>Left justify and fill with blanks.</p>
239-253	Contact Phone Number	15	<p>Enter the telephone number (including the area code) for the contact name.</p> <p>Left justify and fill with blanks.</p>
254-258	Contact Phone Extension	5	<p>Enter the telephone extension for the contact name.</p> <p>Left justify and fill with blanks.</p>
259-261	Blank	3	Fill with blanks. Reserved for SSA use.
262-301	Contact E-Mail/Internet	40	<p>If applicable, enter your e-mail/Internet address.</p> <p>This field may be upper and lower case.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>



RCA POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
302-304	Blank	3	Fill with blanks. Reserved for SSA use.
305-314	Contact Fax	10	<p>If applicable, enter your fax number (including area code).</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> <p><b>For U.S. and U.S. territories only.</b></p>
315	Preferred Method Of Problem Notification Code	1	<p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• 1 = E-mail/Internet</li> <li>• 2 = Postal Service</li> </ul>
316	Preparer Code	1	<p>Enter one of the following codes to indicate who prepared this file:</p> <ul style="list-style-type: none"> <li>• A = Accounting Firm</li> <li>• L = Self-prepared</li> <li>• S = Service Bureau</li> <li>• P = Parent Company</li> <li>• O = Other</li> </ul> <p><i>Note: If more than one code applies, use the code that best describes who prepared this file.</i></p>
317	Resub Indicator	1	<p>Enter "1" if this file is being resubmitted.</p> <p>Otherwise, enter "0".</p>
318-323	Resub Wage File Identifier (WFID)	6	<p>If you entered a "1" in the Resub Indicator field (position 317), enter the WFID displayed on the notice sent to you by SSA.</p> <p>Otherwise, fill with blanks.</p>
324-1024	Blank	701	Fill with blanks. Reserved for SSA use.

## 5.6 Code RCE – Employer Record

Field Name	Record Identifier	Tax Year	Employer's/ Agent's Originally Reported EIN	Employer's/ Agent's Correct EIN	Agent Indicator Code	Agent for EIN
Position	1-3	4-7	8-16	17-25	26	27-35
Length	3	4	9	9	1	9

Employer's Originally Reported Establishment Number	Employer's Correct Establishment Number	Employer's Name	Location Address	Delivery Address	City
36-39	40-43	44-100	101-122	123-144	145-166
4	4	57	22	22	22

State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/ Province	Foreign Postal Code
167-168	169-173	174-177	178-181	182-204	205-219
2	5	4	4	23	15

Country Code	Employer's Originally Reported Employment Code	Employer's Correct Employment Code	Originally Reported Third-Party Sick Pay Indicator	Correct Third-Party Sick Pay Indicator	Blank
220-221	222	223	224	225	226-1024
2	1	1	1	1	799

RCE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCE".
4-7	Tax Year	4	Enter the tax year being corrected (CCYY).
8-16	Employer's/Agent's Originally Reported EIN	9	Enter the incorrectly reported data.  Otherwise, fill with blanks.
17-25	Employer's/Agent's Correct EIN	9	Enter only <u>numeric</u> characters.  <b>This is a required field.</b>
26	Agent Indicator Code	1	If applicable, enter one of the following codes: <ul style="list-style-type: none"> <li>• 1 = 2678 Agent</li> <li>• 2 = Common Pay Master</li> </ul> <i>Note: If more than one code applies, use the one that best describes your status as an agent.</i>  Otherwise, fill with blanks.
27-35	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 26), enter the Employer's EIN for which you are an Agent.  Otherwise, fill with blanks.
36-39	Employer's Originally Reported Establishment Number	4	Enter the incorrectly reported data.  Otherwise, fill with blanks.
40-43	Employer's Correct Establishment Number	4	For multiple RCE Records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters.  Otherwise fill with blanks.
44-100	Employer's Name	57	Enter the employer's name.  Left justify and fill with blanks.
101-122	Location Address	22	Enter the location address (Attention, Suite, Room Number, etc.) for the employer's name.  Left justify and fill with blanks.
123-144	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box).  Left justify and fill with blanks.

RCE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
145-166	City	22	Enter the employer's city.  Left justify and fill with blanks.
167-168	State Abbreviation	2	Enter the employer's State.  Use a postal abbreviation shown in Appendix G.  For a foreign address, fill with blanks.
169-173	ZIP Code	5	Enter a valid ZIP code.  For a foreign address, fill with blanks.
174-177	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code.  If this field is not applicable, fill with blanks.
178-181	Blank	4	Fill with blanks. Reserved for SSA use.
182-204	Foreign State/Province	23	If applicable, enter the foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
205-219	Foreign Postal Code	15	If applicable, enter the foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
220-221	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix H).
222	Employer's Originally Reported Employment Code	1	Enter the incorrectly reported type of employment code.  Otherwise, fill with blanks.

RCE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
223	Employer's Correct Employment Code	1	<p><b>This field must be completed.</b></p> <p>Enter one of the correct type of employment codes:</p> <ul style="list-style-type: none"> <li>• A = Agriculture</li> <li>• H = Household</li> <li>• M = Military</li> <li>• Q = Medicare Qualified Government Employment</li> <li>• X = Railroad</li> <li>• R = Regular (All others)</li> </ul>
224	Originally Reported Third-Party Sick Pay Indicator	1	<p>Enter the incorrectly reported indicator.</p> <p>If not making a correction, fill with a blank.</p>
225	Correct Third-Party Sick Pay Indicator	1	<p>Enter the correct indicator.</p> <p>Enter "1" for a sick pay indicator.</p> <p>Otherwise, enter "0".</p> <p>If not making a correction, fill with a blank.</p>
226-1024	Blank	799	Fill with blanks. Reserved for SSA use.

## 5.7 Code RCW – Employee Wage Record

Field Name	Record Identifier	Employee's Originally Reported Social Security Number (SSN)	Employee's Correct Social Security Number (SSN)	Employee's Originally Reported First Name	Employee's Originally Reported Middle Name or Initial	Employee's Originally Reported Last Name
Position	1-3	4-12	13-21	22-36	37-51	52-71
Length	3	9	9	15	15	20

Employee's Correct First Name	Employee's Correct Middle Name or Initial	Employee's Correct Last Name	Location Address	Delivery Address	City
72-86	87-101	102-121	122-143	144-165	166-187
15	15	20	22	22	22

State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code
188-189	190-194	195-198	199-203	204-226	227-241
2	5	4	5	23	15

Country Code	Originally Reported Wages, Tips and Other Compensation	Correct Wages, Tips and Other Compensation	Originally Reported Federal Income Tax Withheld	Correct Federal Income Tax Withheld	Originally Reported Social Security Wages
242-243	244-254	255-265	266-276	277-287	288-298
2	11	11	11	11	11

Correct Social Security Wages	Originally Reported Social Security Tax Withheld	Correct Social Security Tax Withheld	Originally Reported Medicare Wages and Tips	Correct Medicare Wages and Tips	Originally Reported Medicare Tax Withheld
299-309	310-320	321-331	332-342	343-353	354-364
11	11	11	11	11	11

Correct Medicare Tax Withheld	Originally Reported Social Security Tips	Correct Social Security Tips	Originally Reported Advance Earned Income Credit	Correct Advance Earned Income Credit	Originally Reported Dependent Care Benefits
365-375	376-386	387-397	398-408	409-419	420-430
11	11	11	11	11	11

Correct Dependent Care Benefits	Originally Reported Compensation Contributions to Section 401(k)	Correct Compensation Contributions to Section 401(k)	Originally Reported Deferred Compensation Contributions to Section 403(b)	Correct Deferred Compensation Contributions to Section 403(b)	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)
431-441	442-452	453-463	464-474	475-485	486-496
11	11	11	11	11	11

Correct Deferred Compensation Contributions to Section 408(k)(6)	Originally Reported Deferred Compensation Contributions to Section 457(b)	Correct Deferred Compensation Contributions to Section 457(b)	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	Originally Reported Total Deferred Compensation Contributions
497-507	508-518	519-529	530-540	541-551	552-562
11	11	11	11	11	11

Correct Total Deferred Compensation Contributions	Originally Reported Military Employees Basic Quarters, Subsistence and Combat Pay	Correct Military Employees Basic Quarters, Subsistence and Combat Pay	Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	Correct Non-qualified Plan Section 457 Distributions or Contributions	Originally Reported Employer Contributions to a Health Savings Account
563-573	574-584	585-595	596-606	607-617	618-628
11	11	11	11	11	11

Correct Employer Contributions to a Health Savings Account	Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	Correct Non-qualified Plan Not Section 457 Distributions or Contributions	Originally Reported Nontaxable Combat Pay	Correct Nontaxable Combat Pay	Blank
629-639	640-650	651-661	662-672	673-683	684-705
11	11	11	11	11	22

Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Originally Reported Income from the Exercise of Nonstatutory Stock Options	Correct Income from the Exercise of Nonstatutory Stock Options	Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
706-716	717-727	728-738	739-749	750-760	761-771
11	11	11	11	11	11

Blanks	Originally Reported Statutory Employee Indicator	Correct Statutory Employee Indicator	Originally Reported Retirement Plan Indicator	Correct Retirement Plan Indicator	Originally Reported Third- Party Sick Pay Indicator
772-1002	1003	1004	1005	1006	1007
231	1	1	1	1	1

Correct Third- Party Sick Pay Indicator	Blank
1008	1009-1024
1	16

<b>RCW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-3	Record Identifier	3	Constant "RCW".
4-12	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report.  Enter the incorrectly reported SSN.  Otherwise, fill with blanks.
13-21	Employee's Correct Social Security Number (SSN)	9	Enter the employee's SSN.  <ul style="list-style-type: none"> <li>• Use the number shown on the original/replacement SSN card issued to the employee by SSA.</li> <li>• Enter only numeric characters.</li> <li>• Omit hyphens.</li> <li>• May NOT begin with an 8 or 9.</li> <li>• May NOT be 111111111, 333333333 or 123456789.</li> </ul> If the SSN is not available, enter "zeros" (0).  <b>This is a required field.</b>
22-36	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name.  Left justify and fill with blanks.
37-51	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial.  Left justify and fill with blanks.
52-71	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name.  Left justify and fill with blanks.
72-86	Employee's Correct First Name	15	Enter the correct first name.  Left justify and fill with blanks.  <b>This is a required field.</b>
87-101	Employee's Correct Middle Name or Initial	15	Enter the correct middle name or initial.  Left justify and fill with blanks.  <b>This is a required field.</b>
102-121	Employee's Correct Last Name	20	Enter the correct last name.  Left justify and fill with blanks.  <b>This is a required field.</b>



RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
122-143	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named.  Left justify and fill with blanks.
144-165	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box).  Left justify and fill with blanks.
166-187	City	22	Enter the employee's city.  Left justify and fill with blanks.
188-189	State Abbreviation	2	Enter the employee's State.  Use a postal abbreviation from Appendix G.  For a foreign address, fill with blanks.
190-194	ZIP Code	5	Enter a valid ZIP code.  For a foreign address, fill with blanks.
195-198	ZIP Code Extension	4	Enter the four-digit ZIP code extension.  If not applicable, fill with blanks.
199-203	Blank	5	Fill with blanks. Reserved for SSA use.
204-226	Foreign State/Province	23	If applicable, enter the foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
227-241	Foreign Postal Code	15	If applicable, enter the foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
242-243	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code (see Appendix H).</p>
<p><b>IMPORTANT NOTE:</b> Positions 244 - 771 of the RCW Record are for correcting money amounts reported on an original W-2. Two money amounts, the <u>originally reported</u> amount and the <u>correct</u> amount <u>must</u> be entered for each money amount being corrected.</p>			
244-254	Originally Reported Wages, Tips and Other Compensation	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
255-265	Correct Wages, Tips and Other Compensation	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
266-276	Originally Reported Federal Income Tax Withheld	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
277-287	Correct Federal Income Tax Withheld	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
288-298	Originally Reported Social Security Wages	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>
299-309	Correct Social Security Wages	11	<p>The sum of this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year being corrected. (See Appendix I.)</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>

<b>RCW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
310-320	Originally Reported Social Security Tax Withheld	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>
321-331	Correct Social Security Tax Withheld	11	<p>Right justify and zero fill.</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</b></p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>
332-342	Originally Reported Medicare Wages and Tips	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>
343-353	Correct Medicare Wages and Tips	11	<p>This amount must equal, or exceed, the sum of the fields for Social Security Wages and Social Security Tips related to the corrections.</p> <p>The amount should not exceed the annual maximum Medicare wage base for the tax year being corrected. (See Appendix I.)</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>

<b>RCW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
354-364	Originally Reported Medicare Tax Withheld	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
365-375	Correct Medicare Tax Withheld	11	Right justify and zero fill.  <b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad).</b>  No negative amounts.  If not making a correction, fill with blanks.
376-386	Originally Reported Social Security Tips	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
387-397	Correct Social Security Tips	11	The sum of this field and the Social Security Wages field should not exceed the annual maximum Social Security wage base for the tax year being reported. (See Appendix I.)  <b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</b>  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
398-408	Originally Reported Advance Earned Income Credit	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.  <b>Does not apply to Puerto Rico employees.</b>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
409-419	Correct Advance Earned Income Credit	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
420-430	Originally Reported Dependent Care Benefits	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
431-441	Correct Dependent Care Benefits	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
442-452	Originally Reported Deferred Compensation Contributions to Section 401(k)	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
453-463	Correct Deferred Compensation Contributions to Section 401(k)	11	<p>Enter the amount of contributions to the 401(k).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
464-474	Originally Reported Deferred Compensation Contributions to Section 403(b)	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
475-485	Correct Deferred Compensation Contributions to Section 403(b)	11	<p>Enter the amount of contributions to the 403(b).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
486-496	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
497-507	Correct Deferred Compensation Contributions to Section 408(k)(6)	11	<p>Enter the amount of contributions to the 408(k)(6).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
508-518	Originally Reported Deferred Compensation Contributions to Section 457(b)	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>



RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
519-529	Correct Deferred Compensation Contributions to Section 457(b)	11	<p>Enter the amount of contributions to the 457(b).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
530-540	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
541-551	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	11	<p>Enter the amount of contributions to the 501(c)(18)(D).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was via a MMREF-1 file, paper W-2 or W-2 Online.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
552-562	Originally Reported Total Deferred Compensation Contributions	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was in TIB format.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
563-573	Correct Total Deferred Compensation Contributions	11	<p>Enter the amount of contributions to the plan(s).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Only use if original submission was in TIB format.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
574-584	Originally Reported Military Employees Basic Quarters, Subsistence and Combat Pay	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Valid for tax years 1995 – 2001 only.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
585-595	Correct Military Employees Basic Quarters, Subsistence and Combat Pay	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Valid for tax years 1995 – 2001 only.</b></p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
596-606	Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
607-617	Correct Non-qualified Plan Section 457 Distributions or Contributions	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
618-628	Originally Reported Employer Contributions to a Health Savings Account	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>

<b>RCW POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
629-639	Correct Employer Contributions to a Health Savings Account	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>
640-650	Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
651-661	Correct Non-qualified Plan Not Section 457 Distributions or Contributions	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
662-672	Originally Reported Nontaxable Combat Pay	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>
673-683	Correct Nontaxable Combat Pay	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>
684-705	Blank	22	Fill with blanks. Reserved for SSA use.

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
706-716	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
717-727	Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
728-738	Originally Reported Income from the Exercise of Non-statutory Stock Options	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
739-749	Correct Income from the Exercise of Non-statutory Stock Options	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico employees.</b></p>
750-760	Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b></p>

RCW POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
761-771	Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
772-1002	Blank	231	Fill with blanks. Reserved for SSA use.
1003	Originally Reported Statutory Employee Indicator	1	Enter the incorrectly reported indicator.  If not making a correction, fill with a blank.
1004	Correct Statutory Employee Indicator	1	Enter the correct indicator.  Enter "1" for a statutory employee indicator.  Otherwise, enter "0".  If not making a correction, fill with a blank.
1005	Originally Reported Retirement Plan Indicator	1	Enter the incorrectly reported indicator.  If not making a correction, fill with a blank.
1006	Correct Retirement Plan Indicator	1	Enter the correct indicator.  Enter "1" for a retirement plan indicator.  Otherwise, enter "0".  If not making a correction, fill with a blank.
1007	Originally Reported Third-Party Sick Pay Indicator	1	Enter the incorrectly reported indicator.  If not making a correction, fill with a blank.
1008	Correct Third-Party Sick Pay Indicator	1	Enter the correct indicator.  Enter "1" for a sick pay indicator.  Otherwise, enter "0".  If not making a correction, fill with a blank.
1009-1024	Blank	16	Fill with blanks. Reserved for SSA use.

## 5.8 Code RCO – Employee Wage Record

Field Name Position Length	Record Identifier	Blank	Originally Reported Allocated Tips	Correct Allocated Tips	Originally Reported Uncollected Employee Tax on Tips	Correct Uncollected Employee Tax on Tips
	1-3	4-12	13-23	24-34	35-45	46-56
	3	9	11	11	11	11
	Originally Reported Medical Savings Account	Correct Medical Savings Account	Originally Reported Simple Retirement Account	Correct Simple Retirement Account	Originally Reported Qualified Adoption Expenses	Correct Qualified Adoption Expenses
	57-67	68-78	79-89	90-100	101-111	112-122
	11	11	11	11	11	11
	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan
	123-133	134-144	145-155	156-166	167-177	178-188
	11	11	11	11	11	11

Blank
189-1024
836

RCO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCO" (alphabetic O).
4-12	Blank	9	Fill with blanks. Reserved for SSA use.
<b>IMPORTANT NOTE:</b> Positions 13 - 188 of the RCO Record are for correcting money amounts reported on the original report. Two money amounts, the <u>originally reported</u> amount and the <u>correct amount</u> <u>must</u> be entered for each money amount being corrected.			
13-23	Originally Reported Allocated Tips	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
24-34	Correct Allocated Tips	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p> <p><b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b></p>
35-45	Originally Reported Uncollected Employee Tax on Tips	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>
46-56	Correct Uncollected Employee Tax on Tips	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>
57-67	Originally Reported Medical Savings Account	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p>If not making a correction, fill with blanks.</p>



RCO POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
68-78	Correct Medical Savings Account	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
79-89	Originally Reported Simple Retirement Account	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
90-100	Correct Simple Retirement Account	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
101-111	Originally Reported Qualified Adoption Expenses	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
112-122	Correct Qualified Adoption Expenses	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
123-133	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
134-144	Correct Uncollected Social Security or RRTA Tax on Cost of GroupTerm Life Insurance Over \$50,000	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.

<b>RCO POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
145-155	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
156-166	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.
167-177	Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
178-188	Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Right justify and zero fill.  No negative amounts.  If not making a correction, fill with blanks.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
189-1024	Blank	836	Fill with blanks. Reserved for SSA use.

## 5.9 Code RCS – State Record

Field Name Position Length	Record Identifier	State Code	Originally Reported Taxing Entity Code	Correct Taxing Entity Code	Employee's Originally Reported Social Security Number (SSN)	Employee's Correct Social Security Number (SSN)
					16-24	25-33
	1-3	4-5	6-10	11-15		
	3	2	5	5	9	9

  

Employee's Originally Reported First Name	Employee's Originally Reported Middle Name or Initial	Employee's Originally Reported Last Name	Employee's Correct First Name	Employee's Correct Middle Name or Initial	Employee's Correct Last Name
34-48	49-63	64-83	84-98	99-113	114-133
15	15	20	15	15	20

  

Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
134-155	156-177	178-199	200-201	202-206	207-210
22	22	22	2	5	4

  

Blank	Foreign State/ Province	Foreign Postal Code	Optional Code	Country Code	Originally Reported Reporting Period
211-215	216-238	239-253	254-255	256-257	258-263
5	23	15	2	2	6

  

Correct Reporting Period	Blank	Originally Reported State Quarterly Unemployment Insurance Total Wages	Correct State Quarterly Unemployment Insurance Total Wages	Originally Reported Number of Weeks Worked	Correct Number of Weeks Worked
264-269	270-275	276-286	287-297	298-299	300-301
6	6	11	11	2	2

  

Originally Reported Date First Employed	Correct Date First Employed	Originally Reported Date of Separation	Correct Date of Separation	Blank	Originally Reported State Employer Account Number
302-309	310-317	318-325	326-333	334-343	344-363
8	8	8	8	10	20

Correct State Employer Account Number	Blank	State Code	Originally Reported State Taxable Wages	Correct State Taxable Wages	Originally Reported State Income Tax Withheld
364-383	384-395	396-397	398-408	409-419	420-430
20	12	2	11	11	11

Correct State Income Tax Withheld	Other State Data	Originally Reported Tax Type Code	Correct Tax Type Code	Originally Reported Local Taxable Wages	Correct Local Taxable Wages
431-441	442-461	462	463	464-474	475-485
11	20	1	1	11	11

Originally Reported State Control Number	Correct State Control Number	Supplemental Data 1	Supplemental Data 2	Blank
486-492	493-499	500-649	650-799	800-1024
7	7	150	150	225

<b>RCS POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-3	Record Identifier	3	Constant "RCS".
4-5	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code (see Appendix G).
6-10	Originally Reported Taxing Entity Code	5	Enter the incorrectly reported data.
11-15	Correct Taxing Entity Code	5	Enter the correct code.
16-24	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report.  Enter the incorrectly reported SSN.  If this field is not used, fill with blanks.
25-33	Employee's Correct Social Security Number (SSN)	9	Enter the employee's SSN.  Use the number shown on the original/replacement SSN card issued to the employee by SSA.  Enter only numeric characters.  If the SSN is not available, enter "zeros" (0).  <b>This is a required field.</b>
34-48	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name.  Left justify and fill with blanks.
49-63	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial.  Left justify and fill with blanks.
64-83	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name.  Left justify and fill with blanks.
84-98	Employee's Correct First Name	15	Enter the correct first name.  Left justify and fill with blanks.  <b>This is a required field.</b>
99-113	Employee's Correct Middle Name or Initial	15	Enter the correct middle name or initial.  Left justify and fill with blanks.  <b>This is a required field.</b>

<b>RCS POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
114-133	Employee's Correct Last Name	20	Enter the correct last name.  Left justify and fill with blanks.  <b>This is a required field.</b>
134-155	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named.  Left justify and fill with blanks.
156-177	Delivery Address	22	Enter the employee's mailing address (Street or Post Office box).  Left justify and fill with blanks.
178-199	City	22	Enter the employee's city.  Left justify and fill with blanks.
200-201	State Abbreviation	2	Enter the employee's State.  Use a postal abbreviation from Appendix G.  For a foreign address, fill with blanks.
202-206	ZIP Code	5	Enter a valid ZIP code.  For a foreign address, fill with blanks.
207-210	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code.  If not applicable, fill with blanks.
211-215	Blank	5	Fill with blanks. Reserved for SSA use.
216-238	Foreign State/Province	23	If applicable, enter the foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
239-253	Foreign Postal Code	15	If applicable, enter the foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
254-255	Optional Code	2	To be defined by State/local agency.  <b>Applies to unemployment reporting.</b>

<b>RCS POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
256-257	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code (see Appendix H).</p>
258-263	Originally Reported Reporting Period	6	<p>Enter the incorrectly reported data.</p> <p><b>Applies to unemployment reporting.</b></p>
264-269	Correct Reporting Period	6	<p>Enter the last month and four-digit year for the correct calendar quarter.</p> <p><b>Applies to unemployment reporting.</b></p>
270-275	Blank	6	<p>Fill with blanks. Reserved for SSA use.</p>
276-286	Originally Reported State Quarterly Unemployment Insurance Total Wages	11	<p>Enter the incorrectly reported data.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Applies to unemployment reporting.</b></p>
287-297	Correct State Quarterly Unemployment Insurance Total Wages	11	<p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Applies to unemployment reporting.</b></p>
298-299	Originally Reported Number of Weeks Worked	2	<p>Enter the incorrectly reported data.</p> <p><b>Applies to unemployment reporting.</b></p>
300-301	Correct Number of Weeks Worked	2	<p>Enter the correct number of weeks worked.</p> <p><b>Applies to unemployment reporting.</b></p>
302-309	Originally Reported Date First Employed	8	<p>Enter the incorrectly reported data.</p> <p><b>Applies to unemployment reporting.</b></p>
310-317	Correct Date First Employed	8	<p>Enter the correct date.</p> <p><b>Applies to unemployment reporting.</b></p>

RCS POSITION	FIELD	LENGTH	SPECIFICATIONS
318-325	Originally Reported Date of Separation	8	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>
326-333	Correct Date of Separation	8	Enter the correct date. <b>Applies to unemployment reporting.</b>
334-343	Blank	10	Fill with blanks. Reserved for SSA use.
344-363	Originally Reported State Employer Account Number	20	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>
364-383	Correct State Employer Account Number	20	Enter the correct account number. <b>Applies to unemployment reporting.</b>
384-395	Blank	12	Fill with blanks. Reserved for SSA use.
396-397	State Code	2	Enter the appropriate postal numeric code. (See Appendix G.) <b>Applies to Income Tax.</b>
398-408	Originally Reported State Taxable Wages	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts. <b>Applies to Income Tax.</b>
409-419	Correct State Taxable Wages	11	Right justify and zero fill.  No negative amounts. <b>Applies to Income Tax.</b>
420-430	Originally Reported State Income Tax Withheld	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts. <b>Applies to Income Tax.</b>
431-441	Correct State Income Tax Withheld	11	Right justify and zero fill.  No negative amounts. <b>Applies to Income Tax.</b>
442-461	Other State Data	20	To be defined by State/local agency. <b>Applies to Income Tax.</b>



RCS POSITION	FIELD	LENGTH	SPECIFICATIONS
462	Originally Reported Tax Type Code	1	Enter the incorrectly reported data.  <b>Applies to Income Tax.</b>
463	Correct Tax Type Code	1	Enter the correct code:  <ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to Income Tax.</b>
464-474	Originally Reported Local Taxable Wages	11	Enter the incorrectly reported data.  Right justify and zero fill.  No negative amounts.  <b>Applies to Income Tax.</b>
475-485	Correct Local Taxable Wages	11	Right justify and zero fill.  No negative amounts.  <b>Applies to Income Tax.</b>
486-492	Originally Reported State Control Number	7	Enter the incorrectly reported data.  <b>Applies to Income Tax.</b>
493-499	Correct State Control Number	7	Enter the correct Control Number.  <b>Applies to Income Tax.</b>
500-649	Supplemental Data 1	150	To be defined by user.
650-799	Supplemental Data 2	150	To be defined by user.
800-1024	Blank	225	Fill with blanks. Reserved for SSA use.

**5.10 Code RCT – Total Record**

Field Name	Record Identifier	Total Number of RCW Records	Total Originally Reported Wages, Tips and Other Compensation	Total Correct Wages, Tips and Other Compensation	Total Originally Reported Federal Income Tax Withheld	Total Correct Federal Income Tax Withheld
Position	1-3	4-10	11-25	26-40	41-55	56-70
Length	3	7	15	15	15	15

Total Originally Reported Social Security Wages	Total Correct Social Security Wages	Total Originally Reported Social Security Tax Withheld	Total Correct Social Security Tax Withheld	Total Originally Reported Medicare Wages and Tips	Total Correct Medicare Wages and Tips
71-85	86-100	101-115	116-130	131-145	146-160
15	15	15	15	15	15

Total Originally Reported Medicare Tax Withheld	Total Correct Medicare Tax Withheld	Total Originally Reported Social Security Tips	Total Correct Social Security Tips	Total Originally Reported Advance Earned Income Credit	Total Correct Advance Earned Income Credit
161-175	176-190	191-205	206-220	221-235	236-250
15	15	15	15	15	15

Total Originally Reported Dependent Care Benefits	Total Correct Dependent Care Benefits	Total Originally Reported Deferred Compensation Contributions to Section 401(k)	Total Correct Deferred Compensation Contributions to Section 401(k)	Total Originally Reported Deferred Compensation Contributions to Section 403(b)	Total Correct Deferred Compensation Contributions to Section 403(b)
251-265	266-280	281-295	296-310	311-325	326-340
15	15	15	15	15	15

Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	Total Correct Deferred Compensation Contributions to Section 408(k)(6)	Total Originally Reported Deferred Compensation Contributions to Section 457(b)	Total Correct Deferred Compensation Contributions to Section 457(b)	Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D)
341-355	356-370	371-385	386-400	401-415	416-430
15	15	15	15	15	15

Total Originally Reported Total Deferred Compensation Contributions	Total Correct Total Deferred Compensation Contributions	Total Originally Reported Military Employees Basic Quarters, Subsistence and Combat Pay	Total Correct Military Employees Basic Quarters, Subsistence and Combat Pay	Total Originally Reported Non- qualified Plan Section 457 Distributions or Contributions	Total Correct Non-qualified Plan Section 457 Distributions or Contributions
431-445	446-460	461-475	476-490	491-505	506-520
15	15	15	15	15	15

Total Originally Reported Employer Contributions to a Health Savings Account	Total Correct Employer Contributions to a Health Savings Account	Total Originally Reported Non- qualified Plan Not Section 457 Distributions or Contributions	Total Correct Non-qualified Plan Not Section 457 Distributions or Contributions	Total Originally Reported Nontaxable Combat Pay	Total Correct Nontaxable Combat Pay
521-535	536-550	551-565	566-580	581-595	596-610
15	15	15	15	15	15

Blank	Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Total Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Total Originally Reported Income from the Exercise of Nonstatutory Stock Options	Total Correct Income from the Exercise of Nonstatutory Stock Options	Total Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan
611-640	641-655	656-670	671-685	686-700	701-715
30	15	15	15	15	15

Total Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Blank
716-730	731-1024
15	294

RCT POSITION	FIELD	LENGTH	SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCT".
4-10	Total Number of RCW Records	7	Enter the total number of RCW Records reported since the last Employer Record (Code RCE).  Right justify and zero fill.
<b>IMPORTANT NOTE:</b> Positions 11 - 730 of the RCT Record are for totaling money amounts reported in the RCW Record for the preceding RCE Record. Complete only those total fields that summarize money fields completed in the RCW Record and leave all other total fields <u>blank</u> .			
11-25	Total Originally Reported Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
26-40	Total Correct Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
41-55	Total Originally Reported Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
56-70	Total Correct Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
71-85	Total Originally Reported Social Security Wages	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.

RCT POSITION	FIELD	LENGTH	SPECIFICATIONS
86-100	Total Correct Social Security Wages	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
101-115	Total Originally Reported Social Security Tax Withheld	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
116-130	Total Correct Social Security Tax Withheld	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
131-145	Total Originally Reported Medicare Wages and Tips	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>

RCT POSITION	FIELD	LENGTH	SPECIFICATIONS
146-160	Total Correct Medicare Wages and Tips	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>For tax year 1991 and later, this field must equal, or exceed, the sum of the fields for Social Security Wages and Social Security Tips related to the correction.</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
161-175	Total Originally Reported Medicare Tax Withheld	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
176-190	Total Correct Medicare Tax Withheld	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
191-205	Total Originally Reported Social Security Tips	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>

RCT POSITION	FIELD	LENGTH	SPECIFICATIONS
206-220	Total Correct Social Security Tips	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p><b>Fill with blanks if the Employment Code reported in position 223 of the RCE Employer Record is Q (MQGE) or X (Railroad).</b></p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
221-235	Total Originally Reported Advance Earned Income Credit	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
236-250	Total Correct Advance Earned Income Credit	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
251-265	Total Originally Reported Dependent Care Benefits	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
266-280	Total Correct Dependent Care Benefits	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
281-295	Total Originally Reported Deferred Compensation Contributions to Section 401(k)	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>

<b>RCT POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
296-310	Total Correct Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
311-325	Total Originally Reported Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
326-340	Total Correct Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
341-355	Total Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
356-370	Total Correct Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
371-385	Total Originally Reported Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.



<b>RCT POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
386-400	Total Correct Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
401-415	Total Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer (Code RCE).  Right justify and zero fill.  No negative amounts.
416-430	Total Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
431-445	Total Originally Reported Total Deferred Compensation Contributions	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
446-460	Total Correct Total Deferred Compensation Contributions	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
461-475	Total Originally Reported Military Employees Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.  <b>Valid for tax years 1995 – 2001 only.</b>

RCT POSITION	FIELD	LENGTH	SPECIFICATIONS
476-490	Total Correct Military Employees Basic Quarters, Subsistence and Combat Pay	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer (Code RCE) Record.</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p> <p><b>Valid for tax years 1995 – 2001 only.</b></p>
491-505	Total Originally Reported Non- qualified Plan Section 457 Distributions or Contributions	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
506-520	Total Correct Non-qualified Plan Section 457 Distributions or Contributions	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
521-535	Total Originally Reported Employer Contributions to a Health Savings Account	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
536-550	Total Correct Employer Contributions to a Health Savings Account	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
551-565	Total Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	15	<p>Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>

<b>RCT POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
566-580	Total Correct Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
581-595	Total Originally Reported Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
596-610	Total Correct Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
611-640	Blank	30	Fill with blanks. Reserved for SSA use.
641-655	Total Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
656-670	Total Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
671-685	Total Originally Reported Income From the Exercise of Nonstatutory Stock Options	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.

RCT POSITION	FIELD	LENGTH	SPECIFICATIONS
686-700	Total Correct Income From the Exercise of Nonstatutory Stock Options	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
701-715	Total Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
716-730	Total Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RCW) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
731-1024	Blank	294	Fill with blanks. Reserved for SSA use.

## 5.11 Code RCU – Total Record

<b>Field Name</b>	<b>Record Identifier</b>	<b>Number of RCO Records</b>	<b>Total Originally Reported Allocated Tips</b>	<b>Total Correct Allocated Tips</b>	<b>Total Originally Reported Uncollected Employee Tax on Tips</b>	<b>Total Correct Uncollected Employee Tax on Tips</b>
<b>Position</b>	1-3	4-10	11-25	26-40	41-55	56-70
<b>Length</b>	3	7	15	15	15	15

<b>Total Originally Reported Medical Savings Account</b>	<b>Total Correct Medical Savings Account</b>	<b>Total Originally Reported Simple Retirement Account</b>	<b>Total Correct Simple Retirement Account</b>	<b>Total Originally Reported Qualified Adoption Expenses</b>	<b>Total Correct Qualified Adoption Expenses</b>
71-85	86-100	101-115	116-130	131-145	146-160
15	15	15	15	15	15

<b>Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000</b>	<b>Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over \$50,000</b>	<b>Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance over \$50,000</b>	<b>Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000</b>	<b>Total Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan</b>	<b>Total Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan</b>
161-175	176-190	191-205	206-220	221-235	236-250
15	15	15	15	15	15

Blank
251-1024
774

<b>RCU POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-3	Record Identifier	3	Constant "RCU".
4-10	Number of RCO Records	7	Enter the total number of RCO Records reported since the last Employer Record (Code RCE).  Right justify and zero fill.
<i><b>IMPORTANT NOTE:</b> Positions 11 - 250 of the RCU Record are for totaling money amounts reported in the RCO Records for the preceding RCE Record. Complete only those total fields that summarize money fields completed in the RCO Records and leave all other total fields <u>blank</u>.</i>			
11-25	Total Originally Reported Allocated Tips	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
26-40	Total Correct Allocated Tips	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
41-55	Total Originally Reported Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
56-70	Total Correct Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
71-85	Total Originally Reported Medical Savings Account	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.

RCU POSITION	FIELD	LENGTH	SPECIFICATIONS
86-100	Total Correct Medical Savings Account	15	<p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
101-115	Total Originally Reported Simple Retirement Account	15	<p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
116-130	Total Correct Simple Retirement Account	15	<p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
131-145	Total Originally Reported Qualified Adoption Expenses	15	<p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
146-160	Total Correct Qualified Adoption Expenses	15	<p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>
161-175	Total Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	15	<p>Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).</p> <p>Right justify and zero fill.</p> <p>No negative amounts.</p>

<b>RCU POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
176-190	Total Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
191-205	Total Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
206-220	Total Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
221-235	Total Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
236-250	Total Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RCO) reported since the last Employer Record (Code RCE).  Right justify and zero fill.  No negative amounts.
251-1024	Blank	774	Fill with blanks. Reserved for SSA use.



**5.12 Code RCF – Final Record**

<b>Field Name</b>	<b>Record Identifier</b>	<b>Number of RCW Records</b>	<b>Blank</b>
<b>Position</b>	1-3	4-12	13-1024
<b>Length</b>	3	9	1012

<b>RCF POSITION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-3	Record Identifier	3	Constant "RCF".
4-12	Number of RCW Records	9	Enter the total number of RCW Records reported on the entire file.  Right justify and zero fill.
13-1024	Blank	1012	Fill with blanks. Reserved for SSA use.

## 6.0 PIN/PASSWORD REGISTRATION INFORMATION

### 6.1 Obtaining a PIN/Password

*Must I get a PIN before I submit my file?*

Yes.

*Where can I find information about the PIN/Password?*

- Access the Internet at <http://www.socialsecurity.gov/employer>
  - Under "Magnetic Tape, Cartridge, or Diskette Filers," select *Register for a PIN*

*When is the BSO available?*

- The BSO is available, including holidays:
  - Monday through Friday, 5:00 a.m. to 1:00 a.m., Eastern Time
  - Saturday, 5:00 a.m. to 11:00 p.m., Eastern Time
  - Sunday, 8:00 a.m. to 11:00 p.m., Eastern Time

*How do I get a PIN/Password?*

- Access the Internet at <http://www.socialsecurity.gov/bsowelcome.htm>
  - Select *Registration*, or
- Call **1-800-772-6270** Monday through Friday, 7 a.m. to 7 p.m., Eastern Time.

*What information do I have to provide to get a PIN?*

- The EIN of the company you work for. If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company(s) for which the wage report(s) is/are being submitted.  
*Note: If you are self-employed, you do not need to provide an EIN.*
- Your SSN.
- Your name as shown on your Social Security card (first name, middle initial and last name).
- Your date of birth.
- Your telephone number (optional), and e-mail address and/or (optional) fax number to contact you.
- Your mailing address.
- Company name.
- Company phone number.

*How do you approve my request?*

- We match your name, date of birth and SSN against SSA records and verify that you work for the company that will submit the file. If the information is verified, we issue a PIN immediately.
- You will create your own password as part of the registration process.
- Your employer will be notified of your registration.

## **6.2 Using a PIN/Password**

*How do I use the PIN I receive?*

A PIN can be used as an electronic signature and to use the BSO.

- As an Electronic Signature
  - *Employer Submitter:* You will use the PIN as your signature for the file in the MMREF format. Insert your PIN into the file in the Personal Identification Number (PIN) field in the RCA Record positions 13-20. This should be the PIN of the person responsible for the file and attesting to its accuracy. It would generally be the same individual who would be signing the attestation statement on the Form W-3c. You will be attesting that "under penalties of perjury, you declare that you have examined this file's data and that to the best of your knowledge and belief, it is true, correct, and complete."
  - *Third-Party or Payroll Practitioner Submitter:* You will use the PIN as your signature for the file in the Personal Identification Number (PIN) field in the RCA Record positions 13-20. This should be the PIN of the person responsible for the file and attesting to its accuracy. This attestation is based on the information available and assurances provided by the client. You should include as part of your standard business practices a provision in your contractual agreement that requires your client to give assurances that the file you are attesting to is to the best of their knowledge true, correct and complete.
- To use the BSO
  - As a designated individual authorized by your company, you will use your PIN to use the BSO to carry out various payroll activities. You'll need your PIN (and password) to upload files and to check the status of your file. The person uploading the file or checking the status of the file will use his or her own PIN and password. This does not have to be the same person whose PIN is inserted in the file as explained above.

*How do I use my password?*

- You must use the password with the PIN to use the BSO (see Section 8). You must change your password at least once every 365 days to keep your PIN from expiring.
- If you do not use the services on BSO, you still need to change your password yearly to retain your PIN.

*When may I start using my PIN and password?*

Immediately.

*How long may I use the PIN?*

Indefinitely, as long as you change your password once a year before it expires.

### **6.3 Assistance**

*Who should I call if I have problems with registration?*

Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.

## 7.0 ACCUW2C SOFTWARE

### 7.1 General

*What is AccuW2C 2005?*

A self-extracting compressed file you can download from the Internet to your IBM compatible personal computer to verify that your file complies with the MMREF-2 format for tax year 2005.

*When and where can I find AccuW2C 2005?*

- Starting in October 2005, access the Internet at <http://www.socialsecurity.gov/employer>
  - Under "Employer Information Website Index," select *Wage Reporting Software*
  - Under "SSA Software," select *ACCUWAGE Information and Software*

*Will the AccuW2C software identify all errors in the file?*

- This software identifies many, but not all, wage submission format errors.
- AccuW2C does not verify names and SSNs.
- The likelihood that SSA will reject the file is greatly reduced.

### 7.2 Assistance

*Who should I call if I have a problem with the AccuW2C software?*

Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m. Eastern Time.

## 8.0 ELECTRONIC FILE UPLOAD

### 8.1 General

#### *What is Electronic File Upload?*

Electronic File Upload is a feature of the BSO. The BSO is a suite of business services that allows employers to conduct business with SSA. Electronic File Upload allows you to transmit an electronic file containing an MMREF-2 report correction to SSA over the internet. In addition to uploading a report correction, you may also upload a test file to verify transmission capability. In order to upload a file to SSA, you need to access the BSO.

### 8.2 Accessing the BSO

#### *Who can use BSO?*

Anyone with access to the Internet.

#### *Do I have to register to use BSO?*

Yes. See Section 6 for registration information.

#### *Is there a charge to use BSO?*

No, except for the charges from your Internet service provider.

#### *How do I connect to BSO?*

- Access the Internet at <http://www.socialsecurity.gov/employer>
  - Under "Electronic Filing," select *Business Services Online*

#### *How do I log on to BSO?*

You will be prompted to enter your PIN and password.

### 8.3 Data Requirements

#### *What are the data requirements for uploaded files?*

- Data must be recorded in the ASCII-1 character set (see Appendix F).
- Any file name may be used. However, please ensure that the file name has a valid extension (for example, ".txt").
- Scan the file for viruses before submitting it to SSA.
- We encourage you to file combined reports to avoid creating a separate file for each employer. Review Appendix E, example 3, to see how multiple employers can be combined into one file.
- We prefer files without record delimiters. If record delimiters are used (CR - Carriage Return followed by LF -Line Feed), they must follow the last character of each record, *except* the Code RCF Record.

- 
- If you use record delimiters in your file, the following requirements apply:
    - Each record must be followed immediately by a single record delimiter.
    - Each record delimiter must consist of a carriage-return/line feed (CR/LF) and placed immediately following character position 1024. Typically, this is accomplished by pressing the “Enter” key at the end of each record (i.e., after position 1024).
    - The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
    - Do NOT place a record delimiter before the first record of the file.
    - Do NOT place record delimiters after a field within a record.
  - Do NOT upload multiple diskette submissions. Combine the files into a single file on your computer hard drive. Then, send this single file using BSO. Make sure that the file is complete (RCA through RCF Records).
  - The record length **MUST** be exactly 1024 bytes.

*May I compress the file?*

- Yes. We recommend this. It will reduce your transmission time.
- Do NOT compress more than one data file together.

*What compression software may I use?*

You may use any compression software that will compress your files in .ZIP format.

*When may I upload my files using BSO?*

You may submit corrected files all year.

## 8.4 Testing

*May I upload a test file using BSO?*

- Yes. We encourage first-time users of BSO to submit a test file.
- Go to: <http://www.socialsecurity.gov/employer>
  - Under "Electronic Filing," select *Business Services Online*
  - Select *Login*
  - Select *I Accept* on the Attestation Page
  - Enter the PIN and password
  - Under "Wage Reporting Services," select *Submit a W2 Wage File*
  - Select *Test* option
- Test files only verify a successful transmission of a file; the data on the file is not read.
- Test files are deleted.

## 8.5 Additional Information

*How can I receive additional information on the BSO?*

- To receive a BSO Employer Handbook, call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time.
- To view or print the handbook:
  - Access the Internet at <http://www.socialsecurity.gov/employer>
  - Under "Employer Information Website Index," select *Forms & Publications*
  - Under "W-2C Filing Specifications," select *Business Services Online (BSO) Handbook for Tax Year 2005*

## 8.6 Assistance

*Who should I contact if I have problems using the BSO?*

Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time or send an e-mail message to [bsa.support@ssa.gov](mailto:bsa.support@ssa.gov).



## 9.0 ELECTRONIC DATA TRANSFER (EDT) FILING

### 9.1 General

*What is EDT?*

An EDT system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line. This system uses Sterling Commerce's Connect:Direct (formerly Network Data Mover - NDM) software.

*Who can use EDT filing?*

Federal and State agencies.

### 9.2 Data Requirements

*What are the data requirements for EDT files?*

- Data must be in the unpacked mode.
- We prefer data recorded in EBCDIC, but will accept ASCII.
- Each physical record (a block of logical records) must be a uniform length of 1024 characters.
- Physical records must not be prefixed by block descriptor words.
- The blocking factor must not exceed 27. We prefer 27 logical records per block.
- The block size must be a multiple of 1024 characters and must not exceed 27,648 characters.
- Choose the option in your system which permits you to designate record length and block size.
- Be sure to remove line feeds, carriage returns and all other record delimiters from your records.
- Do NOT use any internal labels.

*May I compress the file I send you through EDT?*

No.

### 9.3 Assistance

*Who should I call if I have questions about EDT?*

- Call **1-888-772-2970** Monday through Friday, 8:30 a.m. to 4:00 p.m., Eastern Time, or send an e-mail to [edt@ssa.gov](mailto:edt@ssa.gov).
- Call your local contact shown in Appendix A.

## 10.0 DISKETTE FILING

**NOTE:** *Tax year 2005 is the last year we will accept diskette submissions.*

### 10.1 Media Requirements

*What are the media requirements for diskettes?*

- 3 ½ inch MS-DOS or Windows compatible diskettes, "double density," 720 kilobytes or "high density," 1.44 megabytes.
- If a diskette was previously used, reformat it before using; do NOT make it a bootable disk.
- Scan the file for viruses before submitting it to SSA.

### 10.2 Data Requirements

*What are the data requirements for diskettes?*

- Data must be recorded in the ASCII-1 character set (see Appendix F).
- Your file must be named "W2REPORT".
- The file name "W2REPORT" must be in the root directory.  
Example: a:\w2report
- Do NOT add an extension (".dat", ".bak") when filing on diskette.
- Do NOT include more than one file per diskette.
- Do NOT include any other files on the diskette.
- If the number of data records exceeds the capacity of a single diskette, continue onto one or more subsequent diskettes; i.e., volumes.
  - Begin Volume 1 with an RCA Record.
  - Begin each volume after volume 1 with the record following the last record on the preceding volume. For example: Volume 1 ends with an RCE Record. Volume 2 begins with the related RCW Record(s).
- Indicate the proper sequence (e. g., VOL 2 of 3) on the external diskette label.
- We encourage you to file combined reports to avoid creating a separate file and a diskette for each employer. Review Appendix E, examples 2 and 3, to see how multiple employers can be combined into one file.
- We prefer files without record delimiters. If record delimiters are used (CR - Carriage Return followed by LF - Line Feed), they must follow the last character of each record except the RCF Record.
- If you use record delimiters in your file, the following requirements apply:
  - Each record must be followed immediately by a single record delimiter.
  - Each record delimiter must consist of a carriage-return/line feed (CR/LF) and placed immediately following character position 1024. Typically, this is accomplished by pressing the "Enter" key at the end of each record (i.e., after position 1024).
  - The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
  - Do NOT place a record delimiter before the first record of the file.

- Do NOT place record delimiters after a field within a record.
- If information is reported using a random file, the record length must be exactly 1024 bytes.

*May I compress the file I send you on diskette?*

Yes.

*What compression software may I use?*

You may use any compression software that will compress your files in .ZIP format.

### 10.3 Testing

*Do you accept test files via diskette?*

No. You may use the AccuW2C software to test your file format.

### 10.4 Addressing/Packaging

*How do I label my diskette?*

- Affix an external label like the example shown in the box below.

SSA AWR MMREF-2	
EIN:	_____
NAME:	_____
CITY:	_____ ST: _____
ZIP CODE:	_____ PHONE NUMBER: _____
INV#:	_____
VOL:	____ OF ____

- Label fill-ins must agree with the RCA Record data.
  - EIN Enter submitter's EIN.
  - NAME Enter submitter's name.
  - CITY Enter submitter's city.
  - ST Enter submitter's state.
  - ZIP CODE Enter submitter's ZIP code.
  - PHONE NUMBER Enter submitter's phone number.
  - INV# The inventory number is any type of identification you assign for inventory control purposes. If not applicable, leave blank.
  - VOL \_\_\_\_ OF \_\_\_\_ Enter the volume number if more than one diskette is submitted. Example: VOL 1 of 3, 2 of 3, 3 of 3

*How should I package my diskette?*

- Do **NOT** use paper clips, rubber bands or staples on diskettes.
- Insert each diskette in its own protective sleeve before packaging.
- Send the diskette in a container to prevent damage in transit.
- Use disposable containers. Special mailers for diskettes are available commercially. We do not return special containers.

## **10.5 Sending**

*Where do I send my diskette(s)?*

- Send your diskette via the U.S. Postal Service to the following address (a Return Receipt is recommended):

SOCIAL SECURITY ADMINISTRATION  
AWR MAGNETIC MEDIA PROCESSING  
5-F-17, NB, METRO WEST  
PO BOX 33014  
BALTIMORE MD 21290-3014

- Send your diskette via another carrier to the following address:

SOCIAL SECURITY ADMINISTRATION  
AWR MAGNETIC MEDIA PROCESSING  
5-F-17, NB, METRO WEST  
300 N GREENE STREET  
BALTIMORE MD 21290-0300

*Note: The contact telephone number for carrier assistance is (410) 966-9125.*

## **10.6 Assistance**

*Who should I call if I have questions about diskette filing?*

- Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time, or call your local contact shown in Appendix A.

## 11.0 APPENDIX A - CONTACTS FOR QUESTIONS ABOUT THIS PUBLICATION

Depending on your state, call one of the telephone numbers listed below. Most are of the telephone numbers listed are not toll-free telephone numbers.

*Note: For questions concerning using the State Record, contact your State Revenue Agency.*

	<b>CALLS FROM</b>	<b>TELEPHONE</b>	<b>LOCATION</b>
*	Alabama	(334) 223-7013	Montgomery, AL
	Alaska	(206) 615-2125	Seattle, WA
	American Samoa	(510) 970-8247	San Francisco, CA
	Arizona	(510) 970-8247	San Francisco, CA
++	Arkansas	(501) 324-5130	Little Rock, AR
	California	(510) 970-8247	San Francisco, CA
+	Colorado	(303) 844-2364	Denver, CO
	Connecticut	(617) 565-2895	Boston, MA
	Delaware	(215) 597-4632	Philadelphia, PA
	District of Columbia	(215) 597-4632	Philadelphia, PA
	Florida-North	(321) 255-1553 x202	Melbourne, FL
	Florida-South	(305) 672-4517	Miami Beach, FL
*	Georgia-North	(770) 531-1615 x227	Gainesville, GA
*	Georgia-South	(912) 264-0417 x109	Brunswick, GA
	Guam	(510) 970-8247	San Francisco, CA
	Hawaii	(510) 970-8247	San Francisco, CA
	Idaho	(206) 615-2125	Seattle, WA
	Illinois	(312) 575-4244	Chicago, IL
	Indiana	(312) 575-4244	Chicago, IL
	Iowa	(816) 936-5649	Kansas City, MO
	Kansas	(816) 936-5649	Kansas City, MO
*	Kentucky	(859) 294-5153 x3055	Lexington, KY
*	Kentucky	(859) 219-1461 x111	Nicholasville, KY
++	Louisiana	(504) 240-7321	New Orleans, LA
	Maine	(617) 565-2895	Boston, MA
	Maryland	(215) 597-4632	Philadelphia, PA
	Massachusetts	(617) 565-2895	Boston, MA
	Michigan	(312) 575-4244	Chicago, IL
	Minnesota	(312) 575-4244	Chicago, IL
*	Mississippi	(601) 693-4859	Meridian, MS
	Missouri	(816) 936-5649	Kansas City, MO
+	Montana	(303) 844-2364	Denver, CO
	Nebraska	(816) 936-5649	Kansas City, MO
	Nevada	(510) 970-8247	San Francisco, CA
	New Hampshire	(617) 565-2895	Boston, MA
	New Jersey	(212) 264-1117	New York, NY
++	New Mexico	(505) 346-7244	Albuquerque, NM
	New York	(212) 264-1117	New York, NY

	<b>CALLS FROM</b>	<b>TELEPHONE</b>	<b>LOCATION</b>
*	North Carolina	(919) 790-2877 x3007	Raleigh, NC
+	North Dakota	(303) 844-2364	Denver, CO
	Northern Mariana Islands	(510) 970-8247	San Francisco, CA
	Ohio	(312) 575-4244	Chicago, IL
++	Oklahoma	(501) 324-5130	Little Rock, AR
	Oregon	(206) 615-2125	Seattle, WA
	Pennsylvania	(215) 597-4632	Philadelphia, PA
#	Puerto Rico	(787) 766-5574	San Juan, PR
	Rhode Island	(617) 565-2895	Boston, MA
*	South Carolina	(803) 253-3558 x3005	Columbia, SC
+	South Dakota	(303) 844-2364	Denver, CO
*	Tennessee	(615) 781-5803 x206	Nashville, TN
++	Texas-Central/South	(512) 916-5391	Austin, TX
++	Texas-North/Dallas	(817) 978-3123	Fort Worth, TX
++	Texas-East	(936) 441-9243	Houston, TX
++	Texas-West	(505) 346-7244	Albuquerque, NM
+	Utah	(303) 844-2364	Denver, CO
	Vermont	(617) 565-2895	Boston, MA
#	Virgin Islands	(787) 766-5574	San Juan, PR
	Virginia	(215) 597-4632	Philadelphia, PA
	Washington	(206) 615-2125	Seattle, WA
	West Virginia	(215) 597-4632	Philadelphia, PA
	Wisconsin	(312) 575-4244	Chicago, IL
+	Wyoming	(303) 844-2364	Denver, CO

<b>KEY</b>			
*	<b>Alternate Contact</b>	<b>(404) 562-1315</b>	<b>Atlanta, GA</b>
+	<b>Alternate Contact</b>	<b>(800) 314-1964</b>	<b>Denver, CO or</b>
++	<b>Alternate Contact</b>	<b>(281) 449-2955</b>	<b>Dallas, TX</b>
#	<b>Alternate Contact</b>	<b>(866) 638-6497</b>	<b>San Juan, PR</b>

## 12.0 APPENDIX B - CORRECTABLE MMREF-1 FIELDS THROUGH A MMREF-2 FILE

None of the fields in the following records can be corrected with a MMREF-2 file:

- Code RA - Submitter Record
- Code RS - State Record
- Code RT - Total Record
- Code RU - Total Record
- Code RF - Final Record

Some MMREF-1 fields can be corrected with a MMREF-2 file. The table below contains the records and a list of MMREF-1 fields that **can** be corrected with a MMREF-2 file.

RE RECORD	POSITION	FIELD	LENGTH	CORRECTABLE?
RE	1-2	Record Identifier	2	
RE	3-6	Tax Year	4	Yes (Requires <b>two</b> corrections; a decrease for the incorrect tax year and an increase for the correct tax year.)
RE	7	Agent Indicator Code	1	No
RE	8-16	Employer /Agent EIN	9	Yes (Requires <b>two</b> corrections; a decrease for the incorrect EIN and an increase for the correct EIN.)
RE	17-25	Agent for EIN	9	No
RE	26	Terminating Business Indicator	1	No
RE	27-30	Establishment Number	4	Yes
RE	31-39	Other EIN	9	No
RE	40-96	Employer Name	57	No
RE	97-118	Location Address	22	No
RE	119-140	Delivery Address	22	No
RE	141-162	City	22	No
RE	163-164	State Abbreviation	2	No
RE	165-169	ZIP Code	5	No
RE	170-173	ZIP Code Extension	4	No
RE	174-178	Blank	5	
RE	179-201	Foreign State/Province	23	No
RE	202-216	Foreign Postal Code	15	No
RE	217-218	Country Code	2	No

RE RECORD	POSITION	FIELD	LENGTH	CORRECTABLE?
RE	219	Employment Code	1	Yes (Some situations require <b>two</b> corrections; a decrease for the incorrect Employment Code and an increase for the correct Employment Code.)
RE	220	Tax Jurisdiction Code	1	No
RE	221	Third-Party Sick Pay Indicator	1	Yes
RE	222-512	Blank	291	

RW RECORD	POSITION	FIELD NAME	LENGTH	CORRECTABLE?
RW	1-2	Record Identifier	2	
RW	3-11	Social Security Number (SSN)	9	Yes
RW	12-26	Employee First Name	15	Yes
RW	27-41	Employee Middle Name or Initial	15	Yes
RW	42-61	Employee Last Name	20	Yes
RW	62-65	Suffix	4	No
RW	66-87	Location Address	22	No
RW	88-109	Delivery Address	22	No
RW	110-131	City	22	No
RW	132-133	State Abbreviation	2	No
RW	134-138	ZIP Code	5	No
RW	139-142	ZIP Code Extension	4	No
RW	143-147	Blank	5	
RW	148-170	Foreign State/Province	23	No
RW	171-185	Foreign Postal Code	15	No
RW	186-187	Country Code	2	No
RW	188-198	Wages, Tips and Other Compensation	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	199-209	Federal Income Tax Withheld	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	210-220	Social Security Wages	11	Yes
RW	221-231	Social Security Tax Withheld	11	Yes
RW	232-242	Medicare Wages and Tips	11	Yes



RW	243-253	Medicare Tax Withheld	11	Yes
RW	254-264	Social Security Tips	11	Yes
RW	265-275	Advance Earned Income Credit	11	Yes <b>Does not apply to Puerto Rico employees.</b>
RW	276-286	Dependent Care Benefits	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	287-297	Deferred Compensation Contributions to Section 401(k)	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	298-308	Deferred Compensation Contributions to Section 403(b)	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	320-330	Deferred Compensation Contributions to Section 457(b)	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	342-352	Military Employees Basic Quarters, Subsistence and Combat Pay	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b> <b>Valid for tax years 1995 – 2001 only.</b>
RW	353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	364-374	Employer Contributions to a Health Savings Account	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
RW	375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RW	386-396	Nontaxable Combat Pay	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
RW	397-407	Blank	11	

RW	408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	Yes <b>Does not apply to Puerto Rico employees.</b>
RW	419-429	Income from the Exercise of Nonstatutory Stock Options	11	Yes <b>Does not apply to Puerto Rico employees.</b>
RW	430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
RW	441-485	Blank	45	
RW	486	Statutory Employee Indicator	1	Yes
RW	487	Blank	1	
RW	488	Retirement Plan Indicator	1	Yes
RW	489	Third-Party Sick Pay Indicator	1	Yes
RW	490-512	Blank	23	

RO RECORD	POSITION	FIELD NAME	LENGTH	CORRECTABLE?
RO	1-2	Record Identifier	2	
RO	3-11	Blank	9	
RO	12-22	Allocated Tips	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RO	23-33	Uncollected Employee Tax on Tips	11	Yes
RO	34-44	Medical Savings Account	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RO	45-55	Simple Retirement Account	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RO	56-66	Qualified Adoption Expenses	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RO	67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes

RO	78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes
RO	89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
RO	100-264	Blank	165	
RO	265	Civil Status	1	No <b>Applies to Puerto Rico employees only.</b>
RO	266-274	Spouse's Social Security Number (SSN)	9	No <b>Applies to Puerto Rico employees only.</b>
RO	275-285	Wages Subject to Puerto Rico Tax	11	No <b>Applies to Puerto Rico employees only.</b>
RO	286-296	Commissions Subject to Puerto Rico Tax	11	No <b>Applies to Puerto Rico employees only.</b>
RO	297-307	Allowances Subject to Puerto Rico Tax	11	No <b>Applies to Puerto Rico employees only.</b>
RO	308-318	Tips Subject to Puerto Rico Tax	11	No <b>Applies to Puerto Rico employees only.</b>
RO	319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No <b>Applies to Puerto Rico employees only.</b>
RO	330-340	Puerto Rico Tax Withheld	11	No <b>Applies to Puerto Rico employees only.</b>
RO	341-351	Retirement Fund Annual Contributions	11	No <b>Applies to Puerto Rico employees only.</b>
RO	352-362	Blank	11	
RO	363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No <b>Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
RO	374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No <b>Applies to Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.</b>
RO	385-512	Blank	128	

### 13.0 APPENDIX C - CORRECTABLE MMREF-2 FIELDS

Some MMREF-2 fields can be corrected with a MMREF-2 file. None of the fields in the following records can be corrected with a MMREF-2 file:

- Code RCA - Submitter Record
- Code RCS - State Record
- Code RCT - Total Record
- Code RCU - Total Record
- Code RCF - Final Record

Some MMREF-2 fields can be corrected with a MMREF-2 file. The table below contains the records and a list of MMREF-2 fields that **can** be corrected with a MMREF-2 file.

RCE RECORD	POSITION	FIELD	LENGTH	CORRECTABLE?
RCE	1-3	Record Identifier	3	
RCE	4-7	Tax Year	4	Yes
RCE	8-16	Employer's/Agent's Originally Reported EIN	9	No
RCE	17-25	Employer's/Agent's Correct EIN	9	Yes
RCE	26	Agent Indicator Code	1	No
RCE	27-35	Agent for EIN	9	No
RCE	36-39	Employer's Originally Reported Establishment Number	4	No
RCE	40-43	Employer's Correct Establishment Number	4	Yes
RCE	44-100	Employer's Name	57	No
RCE	101-122	Location Address	22	No
RCE	123-144	Delivery Address	22	No
RCE	145-166	City	22	No
RCE	167-168	State Abbreviation	2	No
RCE	169-173	ZIP Code	5	No
RCE	174-177	ZIP Code Extension	4	No
RCE	178-181	Blank	4	
RCE	182-204	Foreign State/Province	23	No
RCE	205-219	Foreign Postal Code	15	No
RCE	220-221	Country Code	2	No
RCE	222	Employer's Originally Reported Employment Code (Type of Employment)	1	No
RCE	223	Employer's Correct Employment Code (Type of Employment)	1	Yes
RCE	224	Originally Reported Third-Party Sick Pay Indicator	1	No

RCE	225	Correct Third-Party Sick Pay Indicator	1	Yes
RCE	226-1024	Blank	799	

RCW RECORD	POSITION	FIELD NAME	LENGTH	CORRECTABLE?
RCW	1-3	Record Identifier	3	
RCW	4-12	Employee's Originally Reported Social Security Number (SSN)	9	No
RCW	13-21	Employee's Correct Social Security Number (SSN)	9	Yes
RCW	22-36	Employee's Originally Reported First Name	15	No
RCW	37-51	Employee's Originally Reported Middle Name or Initial	15	No
RCW	52-71	Employee's Originally Reported Last Name	20	No
RCW	72-86	Employee's Correct First Name	15	Yes
RCW	87-101	Employee's Correct Middle Name or Initial	15	Yes
RCW	102-121	Employee's Correct Last Name	20	Yes
RCW	122-143	Location Address	22	No
RCW	144-165	Delivery Address	22	No
RCW	166-187	City	22	No
RCW	188-189	State Abbreviation	2	No
RCW	190-194	ZIP Code	5	No
RCW	195-198	ZIP Code Extension	4	No
RCW	199-203	Blank	5	
RCW	204-226	Foreign State/Province	23	No
RCW	227-241	Foreign Postal Code	15	No
RCW	242-243	Country Code	2	No
RCW	244-254	Originally Reported Wages, Tips and Other Compensation	11	No
RCW	255-265	Correct Wages, Tips and Other Compensation	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b>
RCW	266-276	Originally Reported Federal Income Tax Withheld	11	No
RCW	277-287	Correct Federal Income Tax Withheld	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b>
RCW	288-298	Originally Reported Social Security Wages	11	No
RCW	299-309	Correct Social Security Wages	11	Yes

RCW	310-320	Originally Reported Social Security Tax Withheld	11	No
RCW	321-331	Correct Social Security Tax Withheld	11	Yes
RCW	332-342	Originally Reported Medicare Wages and Tips	11	No
RCW	343-353	Correct Medicare Wages and Tips	11	Yes
RCW	354-364	Originally Reported Medicare Tax Withheld	11	No
RCW	365-375	Correct Medicare Tax Withheld	11	Yes
RCW	376-386	Originally Reported Social Security Tips	11	No
RCW	387-397	Correct Social Security Tips	11	Yes
RCW	398-408	Originally Reported Advance Earned Income Credit	11	No
RCW	409-419	Correct Advance Earned Income Credit	11	Yes <b>Does not apply to Puerto Rico employees.</b>
RCW	420-430	Originally Reported Dependent Care Benefits	11	No
RCW	431-441	Correct Dependent Care Benefits	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b>
RCW	442-452	Originally Reported Deferred Compensation Contributions to Section 401(k)	11	No
RCW	453-463	Correct Deferred Compensation Contributions to Section 401(k)	11	Yes  <b>Only use if original submission was via an MMREF-1 file, paper W-2 or W-2 Online.</b>  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</b>
RCW	464-474	Originally Reported Deferred Compensation Contributions to Section 403(b)	11	No
RCW	475-485	Correct Deferred Compensation Contributions to Section 403(b)	11	Yes  <b>Only use if original submission was via an MMREF-1 file, paper W-2 or W-2 Online.</b>  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	486-496	Originally Reported Deferred Compensation Contributions to Section 408(k)(6)	11	No

RCW	497-507	Correct Deferred Compensation Contributions to Section 408(k)(6)	11	Yes <b>Only use if original submission was via an MMREF-1 file, paper W-2 or W-2 Online.</b>  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	508-518	Originally Reported Deferred Compensation Contributions to Section 457 (b)	11	No
RCW	519-529	Correct Deferred Compensation Contributions to Section 457 (b)	11	Yes <b>Only use if original submission was via an MMREF-1 file, paper W-2 or W-2 Online.</b>  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	530-540	Originally Reported Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No
RCW	541-551	Correct Deferred Compensation Contributions to Section 501(c)(18)(D)	11	Yes <b>Only use if original submission was via an MMREF-1 file, paper W-2 or W-2 Online.</b>  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	552-562	Originally Reported Total Deferred Compensation Contributions	11	No
RCW	563-573	Correct Total Deferred Compensation Contributions	11	Yes <b>Only use if original submission was in TIB format.</b>  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	574-584	Originally Reported Military Employees Basic Quarters, Subsistence and Combat Pay	11	No
RCW	585-595	Correct Military Employees Basic Quarters, Subsistence and Combat Pay	11	Yes  <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>  <b>Valid for tax years 1995 – 2001 only.</b>
RCW	596-606	Originally Reported Non-qualified Plan Section 457 Distributions or Contributions	11	No

RCW	607-617	Correct Non-qualified Plan Section 457 Distributions or Contributions	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	618-628	Originally Reported Employer Contributions to a Health Savings Account	11	No
RCW	629-639	Correct Employer Contributions to a Health Savings Account	11	Yes <b>Does not apply to Puerto Rico, or Northern Mariana Islands employees.</b>
RCW	640-650	Originally Reported Non-qualified Plan Not Section 457 Distributions or Contributions	11	No
RCW	651-661	Correct Non-qualified Plan Not Section 457 Distributions or Contributions	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCW	662-672	Originally Reported Nontaxable Combat Pay	11	No
RCW	673-683	Correct Nontaxable Combat Pay	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
RCW	684-705	Blank	22	
RCW	706-716	Originally Reported Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	No
RCW	717-727	Correct Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	Yes <b>Does not apply to Puerto Rico employees.</b>
RCW	728-738	Originally Reported Income from the Exercise of Non-statutory Stock Options	11	No
RCW	739-749	Correct Income from the Exercise of Non-statutory Stock Options	11	Yes <b>Does not apply to Puerto Rico employees.</b>
RCW	750-760	Originally Reported Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No
RCW	761-771	Correct Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana employees.</b>
RCW	772-1002	Blank	231	
RCW	1003	Originally Reported Statutory Employee Indicator	1	No
RCW	1004	Correct Statutory Employee Indicator	1	Yes
RCW	1005	Originally Reported Retirement Plan Indicator	1	No
RCW	1006	Correct Retirement Plan Indicator	1	Yes



RCW	1007	Originally Reported Third-Party Sick Pay Indicator	1	No
RCW	1008	Correct Third-Party Sick Pay Indicator	1	Yes
RCW	1009-1024	Blank	16	

RCO RECORD	POSITION	FIELD	LENGTH	CORRECTABLE?
RCO	1-3	Record Identifier	3	
RCO	4-12	Blank	9	
RCO	13-23	Originally Reported Allocated Tips	11	No
RCO	24-34	Correct Allocated Tips	11	Yes <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
RCO	35-45	Originally Reported Uncollected Employee Tax on Tips	11	No
RCO	46-56	Correct Uncollected Employee Tax on Tips	11	Yes
RCO	57-67	Originally Reported Medical Savings Account	11	No
RCO	68-78	Correct Medical Savings Account	11	Yes
RCO	79-89	Originally Reported Simple Retirement Account	11	No
RCO	90-100	Correct Simple Retirement Account	11	Yes
RCO	101-111	Originally Reported Qualified Adoption Expenses	11	No
RCO	112-122	Correct Qualified Adoption Expenses	11	Yes
RCO	123-133	Originally Reported Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	No
RCO	134-144	Correct Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes
RCO	145-155	Originally Reported Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	No
RCO	156-166	Correct Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	Yes

RCO	167-177	Originally Reported Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No
RCO	178-188	Correct Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	Yes <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
RCO	189-1024	Blank	836	

**14.0 APPENDIX D - EXAMPLE OF REPORTING W-2C INFORMATION****Background**

The ABC Corporation issued two W-2s to an employee with an SSN of 999-55-8888. The amount of Social Security Wages on the second W-2 was incorrect and needs to be corrected to \$3,000.00.

<b>Original W-2s Submitted</b>	<b>W-2 (#1)</b>	<b>W-2 (#2)</b>
Social Security Wages	9000.00	5000.00
Social Security Tax	675.00	225.00
Wages, Tips and Other Compensation	9000.00	3000.00
Federal Income Tax Withheld	1800.00	600.00

**Correction Techniques**

This problem can be corrected by (1) preparing and submit a W-2c for the incorrect W-2, or (2) preparing and submitting a W-2c that combines and corrects the data reported on both W-2s. Examples of these correction techniques are shown below.

- Prepare and submit a W-2c for the incorrect W-2, where:

	<b>Original</b>	<b>Correct</b>
Social Security Wages	5000.00	3000.00

- Prepare and submit a W-2c that combines the data reported on both W-2s:

First, compute combined originally reported Social Security Wages:

	9000.00	(Social Security Wages originally reported on W-2 #1)
	+ 5000.00	(Social Security Wages originally reported on W-2 #2)
<b>A</b>	14000.00	(combined Social Security Wages originally reported)

Second, compute difference between amount originally reported and correct Social Security Wages:

	5000.00	(Social Security Wages originally reported on W-2 #2)
	- 3000.00	(Social Security Wages that should have been reported on W-2 #2)
<b>B</b>	2000.00	(difference between originally reported and correct Social Security Wages)

Third, compute the combined correct amount of Social Security Wages by subtracting the difference between reported and correct Social Security Wages from the combined Social Security Wages originally reported.

<b>A</b>	14000.00	(combined social Security Wages originally reported)
<b>B</b>	- 2000.00	(difference between reported and correct Social Security Wages)
<b>C</b>	12000.00	(combined correct Social Security Wages)

Finally, prepare and submit the W-2c, with the combined correct Social Security Wages:

	<b>Original</b>	<b>Correct</b>
Social Security Wages	14000.00	12000.00

**15.0 APPENDIX E - RECORD SEQUENCING EXAMPLES**

Each example makes use of only a small number of employees and employers. Actual MMREF-2 files may contain many more employees and employers than these examples. If only a small number of corrections to a previously filed W-2 data or MMREF-1 file is being made, they are not required to be filed on magnetic media or electronically; however, doing so will enhance the timeliness and accuracy of the corrections process.

<p style="text-align: center;"><b>EXAMPLE 1</b></p> <p>A company needs to submit form W-2c information for three of its employees. The company has one EIN, no Establishments and only one employment code. The file should be sequenced as follows:</p>	<p style="text-align: center;"><b>EXAMPLE 2</b></p> <p>A local government agency needs to submit Form W-2c information for four of its employees. One employee works in employment code "R" (Regular) and the other three employees work in employment code "Q" - Medicare Qualified Government Employment (MQGE). The file should be sequenced as follows:</p>
<p>RCA (ACE TRUCKERS) RCE (Ace Truckers) RCW RCW RCW RCT RCF</p>	<p>RCA (COUNTY PAYROLL) RCE (County DPW – Regular Employee) RCW RCT RCE (County DPW – MQGE Employees) RCW RCW RCW RCT RCF</p>
<p style="text-align: center;"><b>EXAMPLE 3</b></p> <p>The SMF Corporation needs to submit form W-2c information for one of its employees in Establishment 0001, for two of its employees in Establishment 0002 and for three employees in a subsidiary corporation with a different EIN. The file should be sequenced as follows:</p>	<p style="text-align: center;"><b>EXAMPLE 4</b></p> <p>The ABC company needs to submit Form W-2c information for two of its employees correcting information on the RCW and RCO Records. Also the ABC Company needs to submit correction information on the RCS Record.</p>
<p>RCA (SMF CORPORATION) RCE (SMF Corporation - Establishment 0001) RCW RCT RCE (SMF Corporation - Establishment 0002) RCW RCW RCT RCE (SMF Industries, Inc – a Subsidiary) RCW RCW RCT RCF</p>	<p>RCA (ABC COMPANY) RCE (ABC Company) RCW RCO RCS RCW RCO RCS RCT RCU RCF</p>

**16.0 APPENDIX F - ACCEPTABLE CHARACTER SETS**

The following charts contain the character sets that we can either directly read or translate. The translations are shown character for character, i.e., unpacked. The charts do not show every character for each character set, just the most commonly used characters.

<b>EBCDIC (For EDT only)</b>			<b>ASCII-1</b>			<b>ASCII-2</b>		
Character	Hexadecimal Value	Decimal Value	Character	Hexadecimal Value	Decimal Value	Character	Hexadecimal Value	Decimal Value
+0	C0	192	0	30	48	0	B0	176
A	C1	193	1	31	49	1	B1	177
B	C2	194	2	32	50	2	B2	178
C	C3	195	3	33	51	3	B3	179
D	C4	196	4	34	52	4	B4	180
E	C5	197	5	35	53	5	B5	181
F	C6	198	6	36	54	6	B6	182
G	C7	199	7	37	55	7	B7	183
H	C8	200	8	38	56	8	B8	184
I	C9	201	9	39	57	9	B9	185
J	D1	209	A	41	65	A	C1	193
K	D2	210	B	42	66	B	C2	194
L	D3	211	C	43	67	C	C3	195
M	D4	212	D	44	68	D	C4	196
N	D5	213	E	45	69	E	C5	197
O	D6	214	F	46	70	F	C6	198
P	D7	215	G	47	71	G	C7	199
Q	D8	216	H	48	72	H	C8	200
R	D9	217	I	49	73	I	C9	201
S	E2	226	J	4A	74	J	CA	202
T	E3	227	K	4B	75	K	CB	203
U	E4	228	L	4C	76	L	CC	204
V	E5	229	M	4D	77	M	CD	205
W	E6	230	N	4E	78	N	CE	206
X	E7	231	O	4F	79	O	CF	207
Y	E8	232	P	50	80	P	D0	208
Z	E9	233	Q	51	81	Q	D1	209
0	F0	240	R	52	82	R	D2	210
1	F1	241	S	53	83	S	D3	211
2	F2	242	T	54	84	T	D4	212
3	F3	243	U	55	85	U	D5	213
4	F4	244	V	56	86	V	D6	214
5	F5	245	W	57	87	W	D7	215
6	F6	246	X	58	88	X	D8	216
7	F7	247	Y	59	89	Y	D9	217
8	F8	248	Z	5A	90	Z	DA	218
9	F9	249	Blank	20	32	Blank	A0	160
Blank	40	64	Apostrophe	27	39	Apostrophe	A7	167
Hyphen	60	96	Hyphen	2D	45	Hyphen	AD	173
Apostrophe	7D	125						

**17.0 APPENDIX G - POSTAL ABBREVIATIONS AND NUMERIC CODES****17.1 U.S. States**

STATE	ABBREVIATION	NUMERIC CODE*	STATE	ABBREVIATION	NUMERIC CODE*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

*\*Use on Code RCS State Records only***17.2 U.S. Territories and Possessions and Military Post Offices**

TERRITORIES AND POSSESSIONS	ABBREVIATION	MILITARY POST OFFICES formerly APO and FPO	ABBREVIATION
American Samoa	AS	Alaska and the Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Mariana Islands	MP	Central and South America	AA
Puerto Rico	PR	Contingency Operations	AC
Virgin Islands	VI		

## 18.0 APPENDIX H - COUNTRY CODES

(SSA uses the National Geospatial-Intelligence Agency's (NGA) FIPS 10-4 Publication for assignment of country codes.)

COUNTRY	CODE
Afghanistan	AF
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD

COUNTRY	CODE
Chile	CI
China, People's Republic of	CH
Christmas Island (Indian Ocean)	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo (Democratic Republic of)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
England	UK
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI

COUNTRY	CODE
Glorioso Islands	GO
Greece	GR
Greenland	GL
Grenada	GJ
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Island	HM
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Iraq-Saudi Arabia Neutral Zone	IY
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KP
Korea, Democratic People's Republic of (North)	KN
Korea, Republic of (South)	KS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH

COUNTRY	CODE
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montserrat	MH
Morocco	MO
Mozambique	MZ
Nambia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Ireland	UK
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC



COUNTRY	CODE
Poland	PL
Portugal	PO
Qatar	QA
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
St Kitts and Nevis	SC
St Helena	SH
St Lucia	ST
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia and Montenegro	YI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia and South Sandwich Islands	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Tunisia	TS
Turkey	TU

COUNTRY	CODE
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

## 19.0 APPENDIX I – MAXIMUM WAGE AND TAX TABLE

YEAR	SOCIAL SECURITY			MEDICARE		
	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax	Employee and Employer Tax Rate	Maximum Amount of Taxed Earnings	Employee Maximum Annual Tax
1978	6.050 %	\$17,700.00	\$1,070.85	--	--	--
1979	6.130 %	\$22,900.00	\$1,403.77	--	--	--
1980	6.130 %	\$25,900.00	\$1,587.67	--	--	--
1981	6.650 %	\$29,700.00	\$1,975.05	--	--	--
1982	6.700 %	\$32,400.00	\$2,170.80	--	--	--
1983	6.700 %	\$35,700.00	\$2,391.90	--	--	--
1984	6.700 %	\$37,800.00	\$2,532.60	--	--	--
1985	7.050 %	\$39,600.00	\$2,791.80	--	--	--
1986	7.150 %	\$42,000.00	\$3,003.00	--	--	--
1987	7.150 %	\$43,800.00	\$3,131.70	--	--	--
1988	7.510 %	\$45,800.00	\$3,439.58	--	--	--
1989	7.510 %	\$48,000.00	\$3,604.80	--	--	--
1990	7.650 %	\$51,300.00	\$3,924.45	--	--	--
1991	6.200 %	\$53,400.00	\$3,310.80	1.450 %	\$125,000.00	\$1,812.50
1992	6.200 %	\$55,500.00	\$3,441.00	1.450 %	\$130,200.00	\$1,887.90
1993	6.200 %	\$57,600.00	\$3,571.20	1.450 %	\$135,000.00	\$1,957.50
1994	6.200 %	\$60,600.00	\$3,757.20	1.450 %	No Maximum	No Maximum
1995	6.200 %	\$61,200.00	\$3,794.40	1.450 %	No Maximum	No Maximum
1996	6.200 %	\$62,700.00	\$3,887.40	1.450 %	No Maximum	No Maximum
1997	6.200 %	\$65,400.00	\$4,054.80	1.450 %	No Maximum	No Maximum
1998	6.200 %	\$68,400.00	\$4,240.80	1.450 %	No Maximum	No Maximum
1999	6.200 %	\$72,600.00	\$4,501.20	1.450 %	No Maximum	No Maximum
2000	6.200 %	\$76,200.00	\$4,724.40	1.450 %	No Maximum	No Maximum
2001	6.200 %	\$80,400.00	\$4,984.80	1.450 %	No Maximum	No Maximum
2002	6.200 %	\$84,900.00	\$5,263.80	1.450 %	No Maximum	No Maximum
2003	6.200 %	\$87,000.00	\$5,394.00	1.450 %	No Maximum	No Maximum
2004	6.200 %	\$87,900.00	\$5,449.80	1.450 %	No Maximum	No Maximum
2005	6.200 %	\$90,000.00	\$5,580.00	1.450%	No Maximum	No Maximum

## 20.0 APPENDIX J - GLOSSARY

TERM	DESCRIPTION
<b>AccuWage</b>	A self-extracting compressed file that you can download from SSA's employer Internet site to your IBM compatible personal computer to verify that your file complies with the MMREF-1 format for this tax year.
<b>AccuW2C</b>	A self-extracting compressed file that you can download from SSA's employer Internet site to your work station to verify that your file complies with the MMREF-2 format for a given tax year.
<b>Agent</b>	An agent as defined in this publication is either a Form 2678 Procedure Agent approved by IRS or is a common paymaster (a corporation that pays an employee who works for two or more related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year).
<b>ASCII</b>	American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.
<b>BDW</b>	Block Descriptor Word. A control field used in electronic data processing to identify the length of a physical record on a magnetic tape. The BDW usually precedes the physical record.
<b>Block</b>	A number of logical records grouped and written together as a single unit on a magnetic tape or Electronic Data Transfer (EDT) for reporting W-2 Copy A data to SSA.
<b>BPI</b>	Bytes per inch. Same as characters per inch.
<b>BSO</b>	Business Services Online. A suite of business services for companies to conduct business with the Social Security Administration.
<b>Byte</b>	A computer unit of measure; one byte contains eight bits and stores one character.
<b>Character</b>	A letter, number or punctuation symbol.
<b>Character set</b>	A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.
<b>Common paymaster</b>	The corporation that pays an employee who works for two or more intra-related corporations at the same time or who works for two different parts of the parent corporation (with different EIN's) during the same year).
<b>Decimal value</b>	A character's equivalent in a numbering system using base 10.
<b>EBCDIC</b>	Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.
<b>EDT</b>	Electronic Data Transfer. A system that connects SSA's National Computer Center with various States, Federal agencies and SSA sites via a dedicated telecommunication line.

<b>TERM</b>	<b>DESCRIPTION</b>
<b>EET</b>	Earnings Employment Type (also known as Employment Code).
<b>EIN</b>	Employer Identification Number. A nine digit number assigned by the IRS to an organization for Federal tax reporting purposes.
<b>ESLO</b>	Employer Services Liaison Officer. SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.
<b>Establishment number</b>	A four-position identifier determined by the employer which further distinguishes the employer reported in a Code RE Record.
<b>File</b>	Each file must begin with a Code RCA Record and end with a Code RCF Record.
<b>Form 2678</b>	Employer Appointment of Agent. An IRS form used to request an agent.
<b>Form 499R-2/W-2PR</b>	A bilingual form sent to SSA, used to report wage and tax data for employees in Puerto Rico.
<b>Form 499R-2c/W-2cPR</b>	A bilingual form sent to SSA used to correct a previously filed form 499R-2/W-2PR.
<b>Form 8508</b>	An IRS form used to request from IRS a waiver of filing W-2 reports on magnetic media.
<b>Form W-2</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees.
<b>Form W-2AS</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in American Samoa.
<b>Form W-2c</b>	Corrected Wage and Tax Statement. An IRS form sent to SSA used to correct W-2 Copy A information.
<b>Form W-2CM</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Northern Mariana Islands.
<b>Form W-2GU</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in Guam.
<b>Form W-2VI</b>	Wage and Tax Statement. An IRS form sent to SSA used to report wage and tax data for employees in the Virgin Islands.
<b>Form W-3</b>	Transmittal of Wage and Tax Statements. An IRS form sent to SSA with Forms W-2.
<b>Form W-3c</b>	Transmittal of Corrected Wage and Tax Statements. An IRS form sent to SSA with Forms W-2c.
<b>Form W-3cPR</b>	Transmittal of Corrected Income and Tax Statements. An IRS transmittal form sent to SSA with Forms 499-2c/W-2cPR for employees in Puerto Rico.
<b>Form W-3SS</b>	Transmittal of Wage and Tax Statements. An IRS transmittal form sent to SSA with Forms W-2GU, W-2AS, W-2VI and W-2CM.

TERM	DESCRIPTION
<b>Hexadecimal</b>	A numbering system using base 16 rather than base 10.
<b>IRS</b>	Internal Revenue Service
<b>Logical record</b>	For the purpose of this publication, any of the required or optional Records defined in Section 4.
<b>MMREF-1</b>	Magnetic Media Reporting and Electronic Filing -1. Specifications for submitting Annual W-2 Copy A information to SSA.
<b>MMREF-2</b>	Magnetic Media Reporting and Electronic Filing-2. Specifications for submitting <i>corrections</i> of W-2 Copy A information to SSA.
<b>MQGE</b>	Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.
<b>Physical record</b>	A number of logical records grouped and written together as a single unit on a magnetic tape or EDT for reporting W-2 Copy A data to SSA.
<b>PIN</b>	Password Identification Number. The equivalent of one's electronic signature to access BSO Internet services.
<b>Record Descriptor Word</b>	RDW – A control field used in electronic processing to identify the length of a logical record. The RDW usually precedes the logical record.
<b>Reporting representative</b>	An individual or organization authorized to submit wage and tax reports for one or more employers.
<b>Retirement plan indicator</b>	An indicator used when an employee has participated in an employer maintained retirement plan or a collectively bargained plan; this indicator is not applicable for nonqualified plan or section 457 plan contributions.
<b>SSA</b>	Social Security Administration
<b>SSN</b>	Social Security Number. A nine-digit number assigned by the Social Security Administration.
<b>State employer account number</b>	An number assigned by a state to an employer for the purpose of filing wage and tax reports to state or local government taxing agencies.
<b>Statutory employee indicator</b>	An indicator used when employee wages are subject to Social Security and Medicare withholding but not to Federal income tax withholding.
<b>Submitter</b>	Person, organization, or reporting representative submitting a file to SSA.
<b>Third-party sick pay indicator</b>	An indicator used when a third-party sick pay payer files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.
<b>WFID</b>	Wage File Identifier. A unique number assigned by SSA to a Wage Report submission (formerly TLCN [Tape Library Control Number]).

